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EXECUTIVE COMMITTEE OF THE
HIGH COMMISSIONER'S PROGRAMME

Forty-seventh session

VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISIONER FOR REFUGEES

Accounts for the year 1995

(submitted by the High Commissioner)

GE.96-02394

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AUDIT OPINION

We have examined the following appended financial statements numbered I to III, properly identified, and the schedules, numbered 1 to 10, the appendix and the supporting explanatory notes of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1995, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, the financial statements present fairly the financial position of the organization as at 31 December 1995 and the results of its operations from the financial period then ended; that they were prepared in accordance with the stated accounting policies which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and the relevant legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees as provided for in the Financial Regulations.

Osei Tutu PREMPEH
Auditor-General of Ghana

Sir John BOURN
Comptroller and Auditor General of the
United Kingdom of Great Britain
and Northern Ireland

Vijay Krishna SHUNGLU
Comptroller and Auditor General
of India

31 July 1996

STATEMENT OF THE HIGH COMMISSIONER'S RESPONSIBILITIES

AND

APPROVAL OF THE FINANCIAL STATEMENTS

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the Accounts of the Voluntary Funds Administered by the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfill its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the United Nations Audit and Management Consulting Division of the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following appended financial statements, comprising Statements I to III, Schedules 1 to 10, Appendix I and Supporting Notes, were prepared in accordance with UNHCR Financial Rules (A/AC.96.503/Rev.6) and the United Nations Common Accounting Standards. In Management's opinion, the accompanying financial statements present fairly the financial position of the Office in total and of the individual Programmes, Funds and Accounts, the results of their operations and the changes in their financial position.

The Accounts are hereby

Certified:

Jean-Marie Fakhouri
Controller

Approved:

Sadako Ogata
United Nations
High Commissioner for Refugees

Geneva, Switzerland
1 March 1996

NOTES TO THE FINANCIAL STATEMENTS

The UNHCR Voluntary Funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees. These financial statements and schedules also conform with the Accounting Standards (General Assembly Document A/48/530 of 29 October 1993).

In order to provide a cross-reference from the presentation of the 1994 accounts to the 1995 accounts, a Comparative Table of Statements and Schedules is drawn below:

Comparative Table of Statements and Schedules

1994	1995
Statement 1 Balance Sheet	Now **Statement 2**
Statement 2 Income & Expenditure	Now **Statement 1**
Statement 3 Status of Obligations	Included in **Schedules 3, 4 & 5**
Statement 4 Statement of Cash Flow	Now **Statement 3**
Schedule 1 Status of contributions	No change
Schedule 2 Status of prior years outstanding contributions	No change
Schedule 3 General Programmes - Appropriations & Expenditure	Change in presentation
Schedule 4 Special Programmes - Funds allocated/available & expenditure	Change in presentation
Schedule 5 Other Special Programmes - Funds available & expenditure	Change in presentation
Schedule 6 Status of prior years' projects	Change in presentation
Schedule 7 Loans made to or on behalf of refugees	No change
Schedule 8 Investment of funds	No change
Schedule 9 Cash Investments	No change
Schedule 10 Non-convertible Currency Holdings	No change
Appendix 1 Breakdown of Contributions to Other Trust Funds	Details now provided in Annexes to Statements 1 and 2
	Appendix 1 - New

SUMMARY OF BASIC ACCOUNTING POLICIES

(APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES)

SIGNIFICANT ACCOUNTING POLICIES

Accounting period

1. The accounts of UNHCR's voluntary funds cover the 1995 calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

Fund Accounting

2. The accounts are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established. Funds at the disposal of the High Commissioner for the purposes falling outside the Annual Programme and Emergency Fund are recorded as special programmes including trust funds, reserves or special accounts as may be deemed appropriate in accordance with the Financial Rules. Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry group of accounts. Separate finanical statements are prepared for each fund or for a group of funds of the same nature.

Write-offs

3. Write-offs due to losses of cash, property, or the book value of accounts receivable, including the conversion of loans into grants, are governed by Financial Rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

Ex-Gratia payments

4. The granting of ex-gratia payments is governed by Financial Rule 10.5. A statement of ex-gratia payments, if any, is submitted to the Board of Auditors with the annual accounts.

Accrual basis

5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1995 for the 1996 General Programmes) are recorded as income in 1995, even if they concern programmes whose budgetary period extends into 1996, and therefore may be partially obligated in 1995. "Expenditure" represents the sum of the 1995 project disbursements and unliquidated obligations.

Contributions

6. Cash received for pledges is recorded at the US dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the Unitec Nations operational rate of exchange prevailing on 31 December of each year.

7. Pledges outstanding for a period exceeding five years are not shown in the accounts but are retained in memorandum records.

8. Contributions in-kind are recorded at the market value of the goods and services at the time the pledge is made. The related obligation and expenditure are recorded at the time the pledge is made. At delivery, the obligation is liquidated and the receivable is correspondingly reduced.

9. In addition to the in-kind contributions recorded in the accounts, extra-budgetary in-kind donations from various donors, valued at $ 38,023,804 were received in 1995. These donations are listed in Appendix 1.

Translation of currency

10. The accounts of UNHCR are presented in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At year end, cash, investments and other accounts receivable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

Fixed assets

11. Non-expendable property purchased with UNHCR's Voluntary Funds is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories. The inventories are recorded at the US dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. Prior to 1995, only those items where ownership remained vested in UNHCR were recorded as Fixed Assets. During 1995 UNHCR started implementing the new "Minder Asset Tracking System". All administrative and project purchased assets are being recorded. Thus the number and value of items at year end are considerably higher than at 31 December 1994. The cost of non-expendable property held at 31 December 1995, was $138,088,251, with an associated depreciated value of $86,479,825.

Term deposits

12. Short-term deposits of monies not immediately required are made in accordance with Financial Rule 9.1 and a report on such investments is included in the annual accounts (Schedule 8). Income from investments is credited to the General Fund as provided for in Financial Rule 9.3.

Loans made to or on behalf of refugees

13. An amount of $2,331,979 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 95 (Schedule 7). These loans were fully expensed in the years during which they were made and only memorandum accounts are maintained in UNHCR's books.

CASH

14. The cash shown represents the net of all cash balances, including funds held in non-convertible currencies.

15. The US Dollar equivalent of the non-convertible currencies held at 31 December 1995, are reported in Schedule 10. Non-convertible currencies included are those listed as non-convertible according to Article VIII in the IMF publication "Exchange Arrangements and Exchange Restrictions" (1995). Non-resident accounts in these currencies have been considered convertible for purposes of this schedule.

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31/12/95
(in United States Dollars)

Statement 1

Page 1

	Working Capital and Guarantee Fund	General Programmes		Special Programmes and Accounts					Total	
		Annual Programme	Emergency Fund	Special Pgms. (including Trust Funds) a)	Refugee Education Account	Medical Insurance Plan b)	Staff Housing Revolving Fund	Income Generating Activities	1995	1994
OME:										
tributions		322,541,287	12,575,343	660,863,582	1,187,566				996,367,618	1,855,361,445
er/Miscellaneous income										
evenue producing activities								2,962,098	2,962,098	6,319,628
nterest income	15,314,791								15,314,791	14,494,392
urrency exchange adjustments		11,635,253							11,635,253	13,386,039
ther/Miscellaneous	184,183	4,722,762	781	751,068		1,219,712	88,759	730,975	7,699,240	6,647,999
AL INCOME	15,498,974	338,899,222	12,576,124	660,814,570	1,187,566	1,219,712	88,759	3,702,073	1,033,979,000	1,896,488,503
ENDITURE:										
enditure		390,919,214	14,139,046	731,813,829	1,435,995	557,032	1,263,652	2,812,116	1,142,940,884	1,166,761,946
AL EXPENDITURE		390,919,214	14,139,046	731,813,829	1,435,995	557,032	1,263,652	2,812,116	1,142,940,884	1,166,761,946
ESS (SHORTFALL) OF NCOME OVER EXPENDITURE	15,498,974	(52,019,992)	(1,562,922)	(70,999,259)	(248,429)	662,680	(1,182,893)	889,957	(108,961,884)	(70,383,443)
ustments to er Period contributions		(996,339)	(35)	(31,830,852)					(32,826,226)	(66,438,516)
EXCESS (SHORTFALL) OF NCOME OVER EXPENDITURE	15,498,974	(53,015,331)	(1,562,957)	(102,830,111)	(248,429)	662,680	(1,182,893)	889,957	(141,788,110)	(136,791,953)
ocations of er periods' obligations		28,886,768	865,284	75,817,136	311,182		32,193	63,122	95,175,685	122,186,588
nsfers to/from other funds	(15,498,974)	25,054,921	(4,338,559)	(4,243,237)			650,000	(1,624,151)		
ustments to Prior Period expenditure		2,683,339	5,836,232	16,888,389	30,763		17,852		24,576,574	39,668,495
ERVES AND FUND BALANCES, EGINNING OF PERIOD	50,000,000	48,252,897	8,000,000	255,470,582	575,231	4,404,819	568,089	1,017,218	368,276,748	338,000,000
ERVES AND FUND BALANCES, ND OF PERIOD	50,000,000	43,762,594	8,000,000	258,310,679	660,747	5,067,499	85,240	346,138	366,240,897	363,871,929

a) etailed in Annex I to Statement I

b) he Medical Insurance Plan fund balance was transfered from the United Nations in 1995

SPECIAL PROGRAMMES (INCLUDING TRUST FUNDS)

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31/12/95
(in United States Dollars)

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds.	Balance - Beginning of Period	Balance - End of Period
AFRICA								
East Africa & the Horn								
Emergency Op. in the Horn of Africa	24,985,666		24,455,192	(213,061)	4,265,641		10,817,798	15,400,844
Refugees in Djibouti	36,818		33,000	28		(28)		5,818
Refugees in Eritrea	188,034		188,034					
Refugees in Ethiopia	198,073		184,390		101,514	(9,969)		97,228
Refugees in Kenya	467,881		1,156,597	(830,441)	1,174,614	(9,764)	393,897	38,710
Reafforestation in Sudan			473,969		71,894	139,149	263,226	
Refugees in Somalia				(9,203,921)	9,203,921			
Refugees in the Sudan				(26,038)	195	(162,702)	188,917	372
Refugees in United Rep of Tanzania	478,297		807,580		1,344	254,283	1,770,644	1,696,988
Refugees in Uganda	1,163,422		1,157,070	62	82,141	(13,597)	220,079	295,037
Southern Africa								
Mozambican Repatr. Operation	43,554,059	80,978	50,426,021	3,754,985	3,419,375	338,897	7,753,545	8,475,738
Refugees in Malawi						(41,073)	880,283	839,210
Mozambicans in Malawi				9,686	164,117	(8,852)	1,003,977	1,168,848
Mozambican Returnees	318,919	39,282	757,031	10,884		(5,189)	587,031	185,046
Refugees in Namibia					8,445		10,000	18,445
Refugees in South Africa	674,758		540,779	(372,794)		(541,153)	1,533,947	753,971
Refugees in Zambia	26,959						50,965	77,924
Refugees in Zimbabwe				(379,592)	68,049	(684,027)	1,103,246	107,676
West & Central Africa								
Burundi & Rwanda Emergency Oper.	227,328,464	1,876	234,974,248	302,943	12,916,532	2,577,387	25,719,589	33,872,433
Angolan Repatriation Operation	6,738,669		5,485,816	(121,525)	154,271	(337)	1,160,989	2,527,051
Repatriation to Liberia	1,584,736		2,065,857		367,218	625,769	134,214	566,080
Refugee Women in Africa							96,259	96,259
Refugees in Burundi	71,429			(76,687)	76,687		9,591	81,020
Togolese Refugees in Benin				(2,206)		(27,048)	136,818	107,572
Malian Ref. in Burkina Faso	73,038							73,038
Regional Conference in Burundi			128,264			175,269		55,005
Refugees in Central African Rep.					28,147			28,147
Angolan Ref. in Congo	424,829		424,829					
Togolese Refugees in Ghana				(4,427)		(3,154)	142,851	135,270
Liberians in Guinea	68,772		55,575			(4,227)	7,263	8,233
Refugees in Gambia	129,695		109,580					20,193
Liberian Refugees in Cote d'Ivoire	114,689		158,342	47,743		2,166	1,963	8,219
Refugees in Liberia	275,180		275,180			(5,074,182)	5,074,182	
Refugees in Mali	524,584		117,839					206,745
Refugees in Niger	56,754							56,754
Refugees in Nigeria	97,580		97,580					

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SPECIAL PROGRAMMES (INCLUDING TRUST FUNDS)

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31/12/95
(in United States Dollars)

Annex 1 to Statement 1

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds.	Balance - Beginning of Period	Balance - End of Period
West & Central Africa								
Refugees in Rwanda	3,202,341		1,851,020			(5,704)	10,734	1,356,351
Refugees in Senegal	283,985		275,800					8,185
Refugee Education in Western Africa			766,994	26,630		766,994		26,630
Refugees in Zaire	2,165,814		4,268,881				2,155,389	51,522
ASIA & OCEANIA								
Kampuchean Returnees	1,384,528		1,914,416	20,161	174,432	9,541	649,214	323,460
C.P.A. for Indo-Chinese Refugees	39,488,788		34,918,642	817,930	2,913,216		11,484,319	19,785,523
Myanmar Repat. from Bangladesh	15,840,833	418	12,106,471	713,597	487,350	(2,015,788)	4,847,485	6,967,512
Refugees in Bangladesh			163,812				181,025	17,213
Emergency Assistance in Bangladesh							1,149,416	1,149,416
Public Info. Activities in Japan							165,661	165,661
Sri Lankan Returnees	6,488,528	331	7,091,663	647,277	386,639	(939,788)	2,715,985	2,117,395
Refugees in Nepal	308,633		366,436	6,431			148,751	97,379
Refugees in the Philippines				(2,548)		2,548		
Refugees in Thailand	720,888		720,888	(130,819)	130,819			
EUROPE								
Humanitarian Asst. to ex-Yugoslavia	182,647,956	191,438	233,833,955	(7,161,588)	26,897,662	69,479	95,629,783	64,440,775
Mass Information Campaign - Albania			12,738			12,738		
Displaced Persons in Armenia	982,839		925,386	(27,528)	788,215	3,359	166,519	828,186
Displaced Persons in Azerbaijan	5,669,631	2,318	5,711,388	(99,716)	67,135	(267,888)	2,297,256	1,958,244
Refugees in Belgium	65,597		68,425	(2,469)	12,869	(35,396)	88,427	67,885
Admin.Support in France	615,497		488,863		2,395		233,981	361,818
Displaced Persons in Georgia	6,461,828		5,422,935	48,497	744,453	(625,888)	1,859,869	2,257,112
German Indemnification Fund	2,811					(2,811)		
Public Awareness in the U.K.			176,846			176,846		
Public Awareness in Italy			166,888			518,981		344,981
Displaced Persons in Russian Fed	8,314,936	12,738	8,847,786	(152,199)	96,859	537,332	288,356	969,588
Refugee Magazine in Spain	154,472		158,346	(6,269)	37,436			38,293
Public Awareness in Spain			136,619			298,419		161,888
Refugees in Turkey				(13,699)	48,785		378,217	485,383
Refugees in former Yugoslavia	268,888		6,518,888	39		(88,888)	7,836,646	697,885
THE AMERICAS & CARIBBEAN								
Refugees in Belize	582,347		928,189	22,586	33,673		483,982	34,399
Chilean Returnees				19		(19)		
Refugees in Costa Rica							462,782	462,782
Nicaraguan Refugees in Costa Rica			17,528	15,818	24,447	(16,813)	128,455	127,187
Guatemalan Refugees	3,875,958		1,888,888	88,587	465,575	(563,349)	483,385	1,738,878

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SPECIAL PROGRAMMES (INCLUDING TRUST FUNDS)

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31/12/95
(in United States Dollars)

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds.	Balance - Beginning of Period	Balance - End of Period
HE AMERICAS & CARIBBEAN								
Haitian Asylum-Seekers	522,800		283,624		116,554	(334,903)	230,431	251,258
Salvadorans in Honduras				(4,600)		(1,400)	6,000	
Haitian Returnees			33,894				34,733	839
Refugee Education in Latin America			648,820	15,099	87,608	719,910	7,402	181,199
Refugees in Mexico							38,492	38,492
Guatemalan Returnees from Mexico	9,258,527		8,930,610	35,253	519,620	(81,608)	317,522	1,118,704
Nicaraguan Returnees	32,665						50,801	83,466
Haitian Refugees in NLA			274,500	38,032		236,500		32
Internally Displaced Pers. in Peru						(4,785)	4,785	
Refugees in El Salvador	93,670	27,867	210,123	(363)	5,700		239,236	155,987
Public Awareness in USA			182,900			346,900		164,000
Staff in Regional Office - USA						(55,111)	55,111	
W. ASIA, N. AFRICA & MIDDLE EAST								
Afghan Repatriation Programme	32,613,714	392,687	23,891,450	(93,164)	616,248	(601,560)	8,776,212	17,812,687
Cyprus Operation			6,156,240	243,407	2,197,911		10,395,905	6,680,983
Sahraoui Refugees in Algeria	1,700,810		1,695,548	(44,177)	41,306	(794)	987	2,584
Displaced Persons in C.R.A.	9,314,447		9,805,842	7,552	337,737	(1,856,000)	2,506,541	504,435
Iraqi Refugees in Islamic Rep Iran			202,129	(5,903)	149,192	2,066,423	2,312	2,009,895
Refugees in Iraq	164,860	997	3,766,664		221,147	7,609,458		4,228,998
Refugees in Mauritania	410,644	154	203,386	(6,088)	5,146		63,512	269,982
Refugees in the Middle East					46,983	(366,328)	319,345	
Plan of Action for the Middle East				(2,555,048)	2,474,218	(10,082,456)	10,163,286	
Afghan Refugees in Pakistan	142,017		141,942	6	7,383		30,301	37,765
West Sahara Repatriation Programme			2,395,498	(1,000)	1,599		9,944,799	7,549,900
VERALL								
Awards	100,000			23		(23)	42,189	142,189
Fund Raising Activities	13,000		3,737,436		3,630	1,869,295	6,922,429	5,070,918
Japan Refugee Relief Fund	4,390,522					(2,209,667)	4,331,177	6,512,032
Italian Contingency Fund	943,396							943,396
Junior Professional Officers	5,939,576		5,407,434	(251,813)	354,557	(583,660)	4,897,442	4,948,668
Recruitment of Staff	445,558		263,694		25,788	(41,927)	576,069	741,794
International Conferences	348,177		96,688	(361)	34,981	(177,910)	3,002	111,201
Public Information Activities	6,918		67,474			184,014	110,000	233,458
Administrative Overheads	441,882		7,493,643	(391)	288,657	5,958,131	1,626,035	820,671
Refugee Education Projects	2,665,980		1,446,379	4,781	139,621	(1,486,880)	499,444	376,567
Inter-Governmental Consultations	252,088		207,043	(21,860)	1,239		197,689	222,113
Refugee Documentation Network					10,000	(1,493)	1,493	10,000
Workshops/Training/Seminars			58,614		710	65,228	38,677	46,001

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SPECIAL PROGRAMMES (INCLUDING TRUST FUNDS)

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the period ending 31/12/95
(in United States Dollars)

Annex 1 to Statement 1

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	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds.	Balance - Beginning of Period	Balance - End of Period
VERALL								
CIREFCA Support Unit			16,059			16,013	46	
Special BMZ Account						(254,203)	254,203	
Emergency Preparedness	1,557,862					(1,546,962)	1,790,770	1,801,680
Refugee Children						(200,000)	200,000	
Environmental Projects	960,500		839,399			1,209,078		1,330,179
Procurement of Furniture			528,068		4,236		564,343	40,511
	660,063,502	751,068	731,813,629	(14,942,463)	73,017,136	(4,243,237)	255,478,502	238,310,679

STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
for the period ending 31/12/95
(in United States Dollars)

	Working Capital and Guarantee Fund	General Programmes		Special Programmes and Accounts					Total	
		Annual Programmes	Emergency Fund	Special Pgms. (including Trust Funds) a)	Refugee Education Account	Medical Insurance Plan	Staff Housing Revolving Fund	Income Generating Activities	1995	1994
ETS:										
sh and term deposits	50,000,000	77,514,195	6,722,667	159,847,524	1,535,572	5,867,499	352,952	624,252	300,864,661	285,778,445
counts receivable										
Voluntary contributions receivable		21,811,178	4,000,000	230,577,620					256,388,798	357,162,819
Due from UN agencies		4,196,564							4,196,564	4,651,210
Due from implementing agencies		62,855		32,626					94,681	660,582
Other receivables		3,278,131					53,549		3,331,680	7,172,163
her assets		449,255		240					449,475	2,371,320
TAL ASSETS	50,000,000	107,311,358	10,722,667	389,658,010	1,535,572	5,867,499	406,501	624,252	565,325,859	657,804,459
BILITIES:										
liquidated obligations		53,212,883	2,722,667	151,216,331	866,825		317,261	278,114	208,614,081	288,734,138
counts payable		2,810,197		131,000			4,000		2,145,197	2,368,518
her liabilities		8,325,764							8,325,764	2,829,882
TAL LIABILITIES		63,548,764	2,722,667	151,347,331	866,825		321,261	278,114	219,084,962	293,932,538
SERVES AND FUND BALANCES	50,000,000	43,762,594	8,000,000	238,310,679	668,747	5,867,499	85,240	346,138	346,240,897	363,871,929
TAL LIABILITIES, RESERVES AND FUND BALANCES	50,000,000	107,311,358	10,722,667	389,658,010	1,535,572	5,867,499	406,501	624,252	565,325,859	657,804,459

Detailed in Annex I to Statement II

SPECIAL PROGRAMMES (including Trust Funds) — Annex 1 to Statement 2

Statement of Assets, Liabilities, and Reserves and Fund Balances
for the period ending 31/12/95
(in United States Dollars) — Page 7

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
AFRICA							
East Africa & the Horn							
Emergency Op. in the Horn of Africa	12,767,480	9,072,659	21,840,139	6,439,296		15,400,843	21,840,139
Refugees in Djibouti	(72,436)	111,256	38,818	33,000		5,818	38,818
Refugees in Ethiopia	178,230	23,591	201,821	104,593		97,228	201,821
Refugees in Kenya	337,403	55,200	392,603	353,893		38,710	392,603
Reafforestation in the Sudan	273,969		273,969	273,969			273,969
Refugees in the Sudan	(168)	39,640	39,472	39,099		373	39,472
Refugees in United Rep Tanzania	(3,966)	1,733,000	1,729,034	32,045		1,696,989	1,729,034
Refugees in Uganda	458,032		458,032	162,994		295,038	458,032
Southern Africa							
Mozambican Repatr. Operation	5,222,220	10,912,472	16,134,692	7,658,956		8,475,736	16,134,692
Refugees in Malawi	839,210		839,210			839,210	839,210
Mozambicans in Malawi	1,036,473	202,959	1,239,432	70,583		1,168,849	1,239,432
Mozambican Returnees	523,278		523,278	418,231		105,047	523,278
Refugees in Namibia	18,445		18,445			18,445	18,445
Refugees in South Africa	92,821	674,750	767,571	13,600		753,971	767,571
Refugees in Zambia	77,924		77,924			77,924	77,924
Refugees in Zimbabwe	107,676		107,676			107,676	107,676
West & Central Africa							
Burundi & Rwanda Emergency Oper.	19,061,260	54,633,489	73,694,749	39,691,317	131,000	33,872,432	73,694,749
Angolan Repatriation Operation	2,275,506	2,502,576	4,778,082	2,251,031		2,527,051	4,778,082
Repatriation to Liberia	795,809		795,809	229,729		566,080	795,809
Refugee Women in Africa	96,260		96,260			96,260	96,260
Refugees in Burundi	81,020	198,000	279,020	198,000		81,020	279,020
Togolese Refugees in Benin	107,572		107,572			107,572	107,572
Malian Ref. in Burkina Fasso		73,038	73,038			73,038	73,038
Regional Conference in Burundi	55,005		55,005			55,005	55,005
Refugees in Central African Rep.	28,147		28,147			28,147	28,147
Angolan Ref. in Congo		327,201	327,201	327,201			327,201
Togolese Refugees in Ghana	135,270		135,270			135,270	135,270
Liberians in Guinea	(101,350)	109,583	8,233			8,233	8,233
Refugees in Gambia		129,693	129,693	109,500		20,193	129,693
Liberian Refugees in Cote d'Ivoire	8,219		8,219			8,219	8,219
Refugees in Liberia	(44,625)	319,725	275,100	275,100			275,100
Refugees in Mali		206,745	206,745			206,745	206,745
Refugees in Niger		56,754	56,754			56,754	56,754
Refugees in Nigeria		97,500	97,500	97,500			97,500
Refugees in Rwanda	1,801,870		1,801,870	445,519		1,356,351	1,801,870

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Statement of Assets, Liabilities, and Reserves and Fund Balances
for the period ending 31/12/95
(in United States Dollars)

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
West & Central Africa							
Refugees in Senegal	120,998		120,998	112,813		8,185	120,998
Refugee Education in Western Africa	94,725		94,725	68,095		26,630	94,725
Refugees in Zaire	34,778	655,776	690,554	639,032		51,522	690,554
ASIA & OCEANIA							
Kampuchean Returnees	94,627	394,343	488,970	165,510		323,460	488,970
C.P.A. for Indo-Chinese Refugees	6,740,261	18,861,877	25,602,138	5,816,613		19,785,525	25,602,138
Myanmar Repat. from Bangladesh	1,495,438	6,359,911	7,855,349	887,837		6,967,512	7,855,349
Refugees in Bangladesh	133,026		133,026	115,813		17,213	133,026
Emergency Assistance in Bangladesh	1,149,417		1,149,417			1,149,417	1,149,417
Public Info. Activities in Japan	165,661		165,661			165,661	165,661
Sri Lankan Returnees	1,500,852	2,316,497	3,817,349	1,699,954		2,117,395	3,817,349
Refugees in Nepal	221,480		221,480	124,100		97,380	221,480
Refugees in Thailand		803,200	803,200	803,200			803,200
EUROPE							
Humanitarian Asst. to ex-Yugoslavia	47,468,993	76,661,487	124,130,480	59,689,704		64,440,776	124,130,480
Mass Information Campaign - Albania	12,730		12,730	12,730			12,730
Displaced Persons in Armenia	822,237	12,412	834,649	6,542		828,107	834,649
Displaced Persons in Azerbaijan	661,987	1,539,858	2,201,845	243,602		1,958,243	2,201,845
Refugees in Belgium	76,373	1,887	78,260	10,457		67,803	78,260
Admin.Support in France	389,310		389,310	27,500		361,810	389,310
Displaced Persons in Georgia	715,326	2,137,044	2,852,370	595,259		2,257,111	2,852,370
Public Awareness in the U.K.	175,356		175,356	175,356			175,356
Public Awareness in Italy	344,901		344,901			344,901	344,901
Displaced Persons in Russian Fed	1,392,428	378,125	1,770,553	801,046		969,507	1,770,553
Refugee Magazine in Spain	(12,373)	67,883	55,510	25,217		30,293	55,510
Public Awareness in Spain	161,800		161,800			161,800	161,800
Refugees in Turkey	405,302		405,302			405,302	405,302
Refugees in former Yugoslavia	916,685		916,685	218,800		697,885	916,685
THE AMERICAS & CARIBBEAN							
Refugees in Belize	261,317		261,317	226,918		34,399	261,317
Refugees in Costa Rica	(13,275)	476,057	462,782			462,782	462,782
Nicaraguan Refugees in Costa Rica	44,158	83,028	127,186			127,186	127,186
Guatemalan Refugees	94,852	1,708,196	1,803,048	72,974		1,730,074	1,803,048
Haitian Asylum-Seekers	(28,124)	287,800	259,676	8,417		251,259	259,676
Haitian Returnees	1,424		1,424	585		839	1,424
Refugee Education in Latin America	189,874		189,874	8,675		181,199	189,874
Refugees in Mexico	38,492		38,492			38,492	38,492

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SPECIAL PROGRAMMES (including Trust Funds) — Annex 1 to statement 2

Statement of Assets, Liabilities, and Reserves and Fund Balances — Page 9
for the period ending 31/12/95
(in United States Dollars)

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
E AMERICAS & CARIBBEAN							
Guatemalan Returnees from Mexico	466,785	1,533,167	1,999,952	881,248		1,118,704	1,999,952
Nicaraguan Returnees	83,466		83,466			83,466	83,466
Haitian Refugees in NLA	105,602		105,602	105,570		32	105,602
Refugees in El Salvador	84,075	94,696	178,771	22,784		155,987	178,771
Public Awareness in USA	164,000		164,000			164,000	164,000
W. ASIA, N. AFRICA & MIDDLE EAST							
Afghan Repatriation Programme	9,705,333	12,640,374	22,345,707	4,533,020		17,812,687	22,345,707
Cyprus Operation	(2,273,420)	10,400,000	8,126,580	1,445,597		6,680,983	8,126,580
Sahraoui Refugees in Algeria	1,142	1,150,277	1,151,419	1,148,835		2,584	1,151,419
Displaced Persons in C.R.A.	1,839,038	2,193,157	4,032,195	3,527,760		504,435	4,032,195
Iraqi Refugees in Islamic Rep Iran	2,073,121		2,073,121	63,227		2,009,894	2,073,121
Refugees in Iraq	5,223,134		5,223,134	994,135		4,228,999	5,223,134
Refugees in Mauritania	(200,221)	1,477,949	1,277,728	1,007,746		269,982	1,277,728
Afghan Refugees in Pakistan	55,477		55,477	17,712		37,765	55,477
West Sahara Repatriation Programme	5,711,333	4,005,600	9,716,933	2,167,032		7,549,901	9,716,933
ERALL							
Awards	142,189		142,189			142,189	142,189
Fund Raising Activities	7,054,058		7,054,058	1,983,141		5,070,917	7,054,058
Japan Refugee Relief Fund	6,512,032		6,512,032			6,512,032	6,512,032
Italian Contingency Fund	943,396		943,396			943,396	943,396
Junior Professional Officers	3,817,412	1,727,554	5,544,966	596,298		4,948,668	5,544,966
Recruitment of Staff	759,238		759,238	17,445		741,793	759,238
International Conferences	46,240	76,923	123,163	11,963		111,200	123,163
Public Information Activities	233,458		233,458			233,458	233,458
Administrative Overheads	1,188,830	167,159	1,355,989	535,319		820,670	1,355,989
Refugee Education Projects	473,573		473,573	97,005		376,568	473,573
Inter-Governmental Consultations	232,488		232,488	10,375		222,113	232,488
Refugee Documentation Network	10,000		10,000			10,000	10,000
Workshops/Training/Seminars	46,001		46,001			46,001	46,001
Emergency Preparedness	1,801,670		1,801,670			1,801,670	1,801,670
Environmental Projects	698,393	900,000	1,598,393	268,214		1,330,179	1,598,393
Procurement of Furniture	40,511		40,511			40,511	40,511
Overall	(18,418)	18,418					
	159,047,524	230,610,486	389,658,010	151,216,331	131,000	238,310,679	389,658,010

STATEMENT OF CASH FLOWS — Statement 3

for the period ending 31/12/95 — Page 10
(expressed in United States Dollars)

CASH FLOWS FROM OPERATING ACTIVITIES :	1995	1994
Net excess (shortfall) of income over expenditure	(141,788,110)	(136,791,953)
(increase) decrease in contribution receivable	100,774,021	80,752,249
(increase) decrease in other receivables	4,868,950	(1,043,565)
(increase) decrease in other assets	1,921,845	(1,768,705)
increase (decrease) in accounts payable	(223,313)	(4,098,518)
increase (decrease) in unliquidated obligations	(80,120,137)	(183,103,592)
increase (decrease) in other liabilities	5,495,882	2,451,681
Less : interest income	(15,314,791)	(14,494,392)
Currency exchange adjustments	(11,635,251)	(12,502,672)
NET CASH FROM OPERATING ACTIVITIES	(136,020,904)	(270,599,467)
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES :		
Interest income	15,314,791	14,494,392
Currency exchange adjustments	11,635,251	12,502,672
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	26,950,042	26,997,064
CASH FLOWS FROM OTHER SOURCES :		
Transfer of Medical Insurance Plan funds from UN	4,404,819	-
Cancellation of prior period obligations	95,175,685	122,186,500
Other adjustments to reserves and fund balances	24,576,574	39,668,493
NET CASH FROM OTHER SOURCES	124,157,078	161,854,993
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	15,086,216	(81,747,410)
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	285,778,445	367,525,855
CASH AND TERM DEPOSITS AT THE END OF PERIOD	300,864,661	285,778,445

FMIS/HQ

Contributions - All Funds
as at 31/12/95
(in United States Dollars)

Schedule 1

Page 11

Fund	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Annual Programme	16,923,987	305,515,970	101,250		322,541,207
Emergency Fund	4,000,000	8,575,343			12,575,343
Education Account		1,187,566			1,187,566
Afghan Repatriation	11,907,772	20,705,942			32,613,714
Cambodian Returnees	394,343	990,185			1,384,528
Mozambican Returnees	9,935,671	33,618,388			43,554,059
Emerg. Horn Africa	7,513,793	15,913,007	1,558,866		24,985,666
C.P.A. Indo-Chinese	18,218,905	21,269,795			39,488,700
Asst. ex-Yugoslavia	63,881,505	111,372,652	3,964,361	3,429,438	182,647,956
Bdi & Rwa Emerg Op.	47,031,585	175,402,675	4,894,204		227,328,464
Angola Repatriation	2,502,576	4,236,093			6,738,669
Repat. to Liberia		1,504,736			1,504,736
Other Trust Funds	20,088,778	71,942,182	2,550,775	5,235,275	99,817,010
GRAND TOTAL	202,398,915	772,234,534	13,069,456	8,664,713	996,367,618

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 12

Fund by Donor Type	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Governmental					
Annual Programme	8,915,124	295,842,911			304,758,035
Emergency Fund	4,000,000	8,566,247			12,566,247
Education Account		1,187,566			1,187,566
Afghan Repatriation	6,010,000	14,277,088			20,287,088
Cambodian Returnees	1,158	594,928			596,086
Mozambican Returnees	7,664,557	31,903,011			39,567,568
Emerg. Horn Africa	7,513,793	15,912,023	1,558,866		24,984,682
C.P.A. Indo-Chinese	16,146,923	18,827,671			34,974,594
Asst. ex-Yugoslavia	14,876,026	82,438,244	3,964,361	3,429,438	104,708,069
Bdi & Rwa Emerg Op.	3,921,446	126,976,291			130,897,737
Angola Repatriation	2,502,576	4,236,093			6,738,669
Repat. to Liberia		1,504,736			1,504,736
Other Trust Funds	13,233,162	53,840,605	676,808	3,695,496	71,446,071
Total Governmental	84,784,765	656,107,414	6,200,035	7,124,934	754,217,148
Inter-Governmental					
Annual Programme	8,008,863	7,162,019	101,250		15,272,132
Emergency Fund		9,096			9,096
Afghan Repatriation	5,897,772	6,428,854			12,326,626
Cambodian Returnees	393,185	395,257			788,442
Mozambican Returnees	2,271,114	1,711,780			3,982,894
C.P.A. Indo-Chinese	2,071,982	2,333,401			4,405,383
Asst. ex-Yugoslavia	49,005,479	25,994,460			74,999,939
Bdi & Rwa Emerg Op.	43,110,139	47,079,512	4,698,000		94,887,651
Other Trust Funds	6,855,616	8,470,437	1,873,967	1,539,779	18,739,799
Total Inter-Governmental	117,614,150	99,584,816	6,673,217	1,539,779	225,411,962
Non-Governmental/Private					
Annual Programme		2,511,040			2,511,040
Mozambican Returnees		3,597			3,597
Emerg. Horn Africa		984			984
C.P.A. Indo-Chinese		108,723			108,723
Asst. ex-Yugoslavia		2,939,948			2,939,948
Bdi & Rwa Emerg Op.		1,346,872	196,204		1,543,076
Other Trust Funds		9,631,140			9,631,140
Total Non-Governmental/Private		16,542,304	196,204		16,738,508
GRAND TOTAL	202,398,915	772,234,534	13,069,456	8,664,713	996,367,618

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 13

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
ALGERIA					
Annual Programme	50,000				50,000
	50,000				50,000
ARGENTINA					
Annual Programme		49,985			49,985
		49,985			49,985
AUSTRALIA					
Annual Programme		6,021,748			6,021,748
Mozambican Returnees		763,359			763,359
Emerg. Horn Africa		719,424			719,424
C.P.A. Indo-Chinese		1,079,137			1,079,137
Asst. ex-Yugoslavia		1,106,491			1,106,491
Bdi & Rwa Emerg Op.		1,331,431			1,331,431
Other Trust Funds		831,721			831,721
		11,853,311			11,853,311
AUSTRIA					
Annual Programme		470,000			470,000
Asst. ex-Yugoslavia		206,186			206,186
Bdi & Rwa Emerg Op.		227,419			227,419
Angola Repatriation		100,000			100,000
		1,003,605			1,003,605
BELGIUM					
Annual Programme	847,458	752,743			1,600,201
Bdi & Rwa Emerg Op.		1,130,742			1,130,742
Other Trust Funds	679,853	224,054			903,907
	1,527,311	2,107,539			3,634,850
BHUTAN					
C.P.A. Indo-Chinese		5,000			5,000
		5,000			5,000
BRAZIL					
Annual Programme		50,000			50,000
		50,000			50,000
CANADA					
Annual Programme		11,749,923			11,749,923
Emerg. Horn Africa		592,625			592,625
C.P.A. Indo-Chinese		892,857			892,857
Bdi & Rwa Emerg Op.		1,569,286			1,569,286
Other Trust Funds		777,386		13,514	790,900
		15,582,077		13,514	15,595,591

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 14

Fund by Donor	CASH: Outstanding Pledges	CASH: Paid	KIND: Outstanding Pledges	KIND: Delivered	Total
Governmental					
CHILE					
Annual Programme		20,000			20,000
		20,000			20,000
CHINA					
Annual Programme	250,000				250,000
Other Trust Funds				90,953	90,953
	250,000			90,953	340,953
COLOMBIA					
Annual Programme		18,995			18,995
		18,995			18,995
CYPRUS					
Annual Programme		6,299			6,299
Emerg. Horn Africa		500			500
C.P.A. Indo-Chinese		500			500
		7,299			7,299
DENMARK					
Annual Programme		19,060,891			19,060,891
Afghan Repatriation		2,226,345			2,226,345
Mozambican Returnees		2,756,189			2,756,189
Emerg. Horn Africa		4,028,147			4,028,147
Asst. ex-Yugoslavia	360,360	5,842,326		4,124	6,206,810
Bdi & Rwa Emerg Op.		5,168,062			5,168,062
Repat. to Liberia		540,541			540,541
Other Trust Funds		5,044,407			5,044,407
	360,360	44,666,908		4,124	45,031,392
FINLAND					
Annual Programme		6,874,634			6,874,634
Mozambican Returnees		935,957			935,957
Emerg. Horn Africa		448,340			448,340
C.P.A. Indo-Chinese		113,937			113,937
Asst. ex-Yugoslavia	117,096	221,245		1,406,192	1,744,533
Bdi & Rwa Emerg Op.	702,576	451,957			1,154,533
Angola Repatriation	702,576				702,576
Other Trust Funds		415,039			415,039
	1,522,248	9,461,109		1,406,192	12,389,549

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1, Page 15

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Governmental					
FRANCE					
Annual Programme	1,300,813	1,558,916			2,859,729
Education Account		87,566			87,566
Afghan Repatriation		220,682			220,682
Mozambican Returnees		175,130			175,130
Emerg. Horn Africa		110,340			110,340
C.P.A. Indo-Chinese		55,171			55,171
Asst. ex-Yugoslavia	609,756	1,155,610		412,772	2,178,138
Bdi & Rwa Emerg Op.	609,756	441,362			1,051,118
Other Trust Funds		1,959,795		37,714	1,997,509
	2,520,325	5,764,572		450,486	8,735,383
GERMANY					
Annual Programme		6,414,023			6,414,023
Cambodian Returnees		144,928			144,928
Mozambican Returnees		71,942			71,942
Emerg. Horn Africa		340,136			340,136
Asst. ex-Yugoslavia		641,481		119,048	760,529
Bdi & Rwa Emerg Op.		1,514,143			1,514,143
Other Trust Funds		8,201,985			8,201,985
		17,328,638		119,048	17,447,686
GHANA					
Annual Programme	5,000				5,000
	5,000				5,000
GREECE					
Annual Programme		300,000			300,000
Mozambican Returnees		10,000			10,000
Bdi & Rwa Emerg Op.		10,000			10,000
Other Trust Funds		10,000			10,000
		330,000			330,000
HOLY SEE					
Annual Programme		10,000			10,000
		10,000			10,000
HUNGARY					
Annual Programme	20,000				20,000
	20,000				20,000
ICELAND					
Bdi & Rwa Emerg Op.	30,000				30,000
Other Trust Funds	16,000				16,000
	46,000				46,000

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 16

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Governmental					
INDONESIA					
Annual Programme		4,000			4,000
Emerg. Horn Africa		24,984			24,984
		28,984			28,984
IRELAND					
Annual Programme		1,637,395			1,637,395
Emerg. Horn Africa		81,699			81,699
Asst. ex-Yugoslavia		442,360			442,360
Bdi & Rwa Emerg Op.		451,120			451,120
Repat. to Liberia		79,239			79,239
Other Trust Funds		119,427			119,427
		2,811,240			2,811,240
ISRAEL					
Annual Programme	40,000	116			40,116
	40,000	116			40,116
ITALY					
Annual Programme		7,459,512			7,459,512
Asst. ex-Yugoslavia	628,931	3,296,457			3,925,388
Bdi & Rwa Emerg Op.		368,098			368,098
Other Trust Funds	1,081,034	943,396			2,024,430
	1,709,965	12,067,463			13,777,428
JAPAN					
Annual Programme	6,005,250	14,700,000			20,705,250
Emergency Fund	4,000,000	1,000,000			5,000,000
Afghan Repatriation	1,000,000	5,000,000			6,000,000
Cambodian Returnees		450,000			450,000
Mozambican Returnees	2,500,000	2,500,000			5,000,000
Emerg. Horn Africa	4,100,000	500,000			4,600,000
C.P.A. Indo-Chinese	9,570,000	3,300,000			12,870,000
Asst. ex-Yugoslavia	10,500,000	15,240,000			25,740,000
Bdi & Rwa Emerg Op.		28,053,943			28,053,943
Angola Repatriation		1,803,952			1,803,952
Other Trust Funds	2,374,750	6,274,809		2,127,300	10,776,859
	40,050,000	78,822,704		2,127,300	121,000,004
REPUBLIC OF KOREA					
Annual Programme		300,000			300,000
Afghan Repatriation		200,000			200,000
		500,000			500,000
LAO PEOPLE'S DEMOCRATIC REPUBLIC					
Annual Programme	6,000				6,000
	6,000				6,000

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 17

Fund by Donor	CASH: Outstanding Pledges	CASH: Paid	KIND: Outstanding Pledges	KIND: Delivered	Total
Governmental					
LIECHTENSTEIN					
Annual Programme	43,103				43,103
	43,103				43,103
LUXEMBOURG					
Annual Programme		291,118			291,118
Afghan Repatriation		212,014			212,014
Emerg. Horn Africa		141,343			141,343
Asst. ex-Yugoslavia		62,500			62,500
Bdi & Rwa Emerg Op.		212,014			212,014
Other Trust Funds		176,678			176,678
		1,095,667			1,095,667
MALAYSIA					
Annual Programme		20,000			20,000
Other Trust Funds		150,000			150,000
		170,000			170,000
MALTA					
Annual Programme		2,008			2,008
		2,008			2,008
MEXICO					
Annual Programme		50,000			50,000
Other Trust Funds		50,000			50,000
		100,000			100,000
MONACO					
Annual Programme		8,230			8,230
		8,230			8,230
NAMIBIA					
Mozambican Returnees		500			500
		500			500
NETHERLANDS					
Annual Programme		31,267,800			31,267,800
Emergency Fund		1,217,041			1,217,041
Education Account		200,000			200,000
Afghan Repatriation		1,818,182			1,818,182
Mozambican Returnees		12,271,786			12,271,786
Emerg. Horn Africa		1,645,963			1,645,963
Asst. ex-Yugoslavia		5,187,898			5,187,898
Bdi & Rwa Emerg Op.		13,419,757			13,419,757
Angola Repatriation		2,173,913			2,173,913
Other Trust Funds		5,363,842			5,363,842
		74,566,182			74,566,182

FMIS/HQ | Contributions - All Funds as at 31/12/95 (in United States Dollars) | Schedule 1 | Page 18

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Governmental					
NEW ZEALAND					
Annual Programme		402,300			402,300
Asst. ex-Yugoslavia		65,050			65,050
		467,350			467,350
NIGERIA					
Annual Programme		49,945			49,945
		49,945			49,945
NORWAY					
Annual Programme		20,364,646			20,364,646
Afghan Repatriation		484,653			484,653
Mozambican Returnees	3,164,557	632,911			3,797,468
Emerg. Horn Africa		1,265,823	1,558,866		2,824,689
C.P.A. Indo-Chinese		804,432			804,432
Asst. ex-Yugoslavia		8,073,634	3,964,361	1,267,108	13,305,103
Bdi & Rwa Emerg Op.	79,114	782,376			861,490
Angola Repatriation		158,228			158,228
Other Trust Funds		4,047,946	314,683	708,664	5,071,293
	3,243,671	36,614,649	5,837,910	1,975,772	47,672,002
OMAN					
Annual Programme		4,000			4,000
		4,000			4,000
PAKISTAN					
Annual Programme		4,623			4,623
		4,623			4,623
PANAMA					
Annual Programme		500			500
		500			500
PHILIPPINES					
Annual Programme		1,000			1,000
Cambodian Returnees	1,158				1,158
	1,158	1,000			2,158
PORTUGAL					
Annual Programme	150,000				150,000
	150,000				150,000

FMIS/HQ — Contributions - All Funds as at 31/12/95 (In United States Dollars) — Schedule 1 — Page 19

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Governmental					
SAN MARINO					
Asst. ex-Yugoslavia	12,579				12,579
	12,579				12,579
SAUDI ARABIA					
Annual Programme		55,333			55,333
Other Trust Funds		500,000			500,000
		555,333			555,333
SPAIN					
Annual Programme		2,371,849			2,371,849
Emerg. Horn Africa		50,000			50,000
Asst. ex-Yugoslavia	1,097	17,498			18,595
Bdi & Rwa Emerg Op.	2,500,000				2,500,000
Other Trust Funds	67,883	120,663			188,546
	2,568,980	2,560,010			5,128,990
SRI LANKA					
Annual Programme	5,000				5,000
	5,000				5,000
SUDAN					
Annual Programme	2,500				2,500
	2,500				2,500
SWEDEN					
Annual Programme		36,111,832			36,111,832
Education Account		900,000			900,000
Afghan Repatriation		2,255,607			2,255,607
Mozambican Returnees		2,610,634			2,610,634
Emerg. Horn Africa		2,258,071			2,258,071
C.P.A. Indo-Chinese		423,912			423,912
Asst. ex-Yugoslavia		11,133,316		220,194	11,353,510
Bdi & Rwa Emerg Op.		4,232,081			4,232,081
Other Trust Funds	76,923	6,233,381			6,310,304
	76,923	66,158,834		220,194	66,455,951
SWITZERLAND					
Annual Programme		10,309,604			10,309,604
Afghan Repatriation		431,034			431,034
Emerg. Horn Africa	2,413,793	1,704,628			4,118,421
C.P.A. Indo-Chinese		884,956			884,956
Asst. ex-Yugoslavia	2,586,207	869,565			3,455,772
Bdi & Rwa Emerg Op.		2,647,105			2,647,105
Repat. to Liberia		884,956			884,956
Other Trust Funds	862,068	792,066		666,331	2,320,465
	5,862,068	18,523,914		666,331	25,052,313

FMIS/HQ — Contributions - All Funds as at 31/12/95 (In United States Dollars) — Schedule 1 — Page 20

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Governmental					
THAILAND					
Annual Programme	15,000				15,000
Bdi & Rwa Emerg Op.		49,800			49,800
	15,000	49,800			64,800
TRINIDAD & TOBAGO					
Annual Programme		3,787			3,787
		3,787			3,787
TUNISIA					
Annual Programme		5,330			5,330
Other Trust Funds				51,020	51,020
		5,330		51,020	56,350
TURKEY					
Annual Programme	75,000				75,000
Other Trust Funds		50,000			50,000
	75,000	50,000			125,000
UNITED KINGDOM					
Annual Programme		20,446,032			20,446,032
Emergency Fund		6,349,206			6,349,206
Afghan Repatriation		1,428,571			1,428,571
Mozambican Returnees		3,174,603			3,174,603
C.P.A. Indo-Chinese	3,076,923	6,267,769			9,344,692
Asst. ex-Yugoslavia		876,627			876,627
Bdi & Rwa Emerg Op.		4,846,620			4,846,620
Other Trust Funds	36,851	4,352,104			4,388,955
	3,113,774	47,741,532			50,855,306
UNITED STATES					
Annual Programme	100,000	96,575,000			96,675,000
Afghan Repatriation	5,010,000				5,010,000
Mozambican Returnees	2,000,000	6,000,000			8,000,000
Emerg. Horn Africa	1,000,000	2,000,000			3,000,000
C.P.A. Indo-Chinese	3,500,000	5,000,000			8,500,000
Asst. ex-Yugoslavia	60,000	28,000,000			28,060,000
Bdi & Rwa Emerg Op.		60,068,975			60,068,975
Angola Repatriation	1,800,000				1,800,000
Other Trust Funds	8,037,800	7,201,906	362,125		15,601,831
	21,507,800	204,845,881	362,125		226,715,806

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 21

Fund by Donor	CASH: Outstanding Pledges	CASH: Paid	KIND: Outstanding Pledges	KIND: Delivered	Total
Governmental					
VENEZUELA					
Annual Programme		37,294			37,294
		37,294			37,294
VIETNAM					
Annual Programme		1,500			1,500
		1,500			1,500
Total Governmental	84,784,765	656,107,414	6,200,035	7,124,934	754,217,148

FMIS/HQ — Contributions - All Funds as at 31/12/95 (In United States Dollars) — Schedule 1 — Page 22

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Inter-Governmental					
AGFUND					
Asst. ex-Yugoslavia		50,000			50,000
		50,000			50,000
EUROPEAN UNION					
Annual Programme	8,008,863	7,054,119	101,250		15,164,232
Emergency Fund		9,096			9,096
Afghan Repatriation	5,897,772	5,928,854			11,826,626
Cambodian Returnees	393,185	395,257			788,442
Mozambican Returnees	2,271,114	1,669,486			3,940,600
C.P.A. Indo-Chinese	2,071,982	2,333,401			4,405,383
Asst. ex-Yugoslavia	49,005,479	25,944,460			74,949,939
Bdi & Rwa Emerg Op.	43,110,139	47,056,742	4,698,000		94,864,881
Other Trust Funds	6,855,616	8,470,437	1,873,967	1,539,779	18,739,799
	117,614,150	98,861,852	6,673,217	1,539,779	224,688,998
UN DEPART.OF HUMANITARIAN AFFAIRS					
Mozambican Returnees		42,294			42,294
		42,294			42,294
UNDP					
Bdi & Rwa Emerg Op.		22,770			22,770
		22,770			22,770
UNIDCP					
Annual Programme		107,900			107,900
		107,900			107,900
UNOCHA, GENEVE					
Afghan Repatriation		500,000			500,000
		500,000			500,000
Total Inter-Governmental	117,614,150	99,584,816	6,673,217	1,539,779	225,411,962

FMIS/HQ | Contributions - All Funds as at 31/12/95 (in United States Dollars) | Schedule 1 | Page 23

Fund by Donor	<----------CASH----------> Outstanding Pledges	Paid	<----------KIND----------> Outstanding Pledges	Delivered	Total
Non-Governmental/Private					
AFRICAN DEVELOPMENT BANK, ICO					
Other Trust Funds		3,151,321			3,151,321
		3,151,321			3,151,321
ANDO JIRO, JAPAN					
Annual Programme		221,965			221,965
		221,965			221,965
ASSOC. AID REFUGEES,JAPAN					
Bdi & Rwa Emerg Op.		10,000			10,000
		10,000			10,000
ASSOC. CHAMPAGNENAISE, FRANCE					
Bdi & Rwa Emerg Op.		9,191			9,191
		9,191			9,191
AUSTCARE,AUSTRALIA					
Annual Programme		37,594			37,594
Asst. ex-Yugoslavia		263,158			263,158
		300,752			300,752
AUSTRIAN CHAMBER OF NOTARIES, AUS					
Asst. ex-Yugoslavia		29,126			29,126
		29,126			29,126
BHP MINERALS, AUSTRALIA					
Bdi & Rwa Emerg Op.		99,935			99,935
		99,935			99,935
BLOSO, BELGIUM					
Bdi & Rwa Emerg Op.		62,069			62,069
		62,069			62,069
CATHOLIC SAYURI KINDERGARTEN,JAPAN					
Annual Programme		18,982			18,982
		18,982			18,982
CHING HAI MEDITATION ASSOC., CHINA					
Asst. ex-Yugoslavia		20,000			20,000
Other Trust Funds		100,000			100,000
		120,000			120,000

FMIS/HQ — Contributions - All Funds as at 31/12/95 (In United States Dollars) — Schedule 1 — Page 24

Fund by Donor	CASH: Outstanding Pledges	CASH: Paid	KIND: Outstanding Pledges	KIND: Delivered	Total
Non-Governmental/Private					
CHUBU GOLF ASSOC., JAPAN					
Annual Programme		15,297			15,297
		15,297			15,297
CTTEE FOR SOLID. OF INDOCH. REF, JPN					
C.P.A. Indo-Chinese		85,475			85,475
		85,475			85,475
CYPRUS ASSOCIATION F.FAMINE RELIEF					
Bdi & Rwa Emerg Op.		20,000			20,000
		20,000			20,000
DEMOCRATIC LIBERAL PARTY, KOREA					
Bdi & Rwa Emerg Op.		30,000			30,000
		30,000			30,000
DENRYOKU SOREN, JAPAN					
Annual Programme		11,905			11,905
		11,905			11,905
DEUTSCHE STIFTUNG					
Annual Programme		20,548			20,548
Mozambican Returnees		3,597			3,597
Bdi & Rwa Emerg Op.		181,358			181,358
Other Trust Funds		141,486			141,486
		346,989			346,989
EHIME CO-OP, JAPAN					
Annual Programme		13,035			13,035
		13,035			13,035
ESPANA CON ACNUR, SPAIN					
Asst. ex-Yugoslavia		185,069			185,069
Bdi & Rwa Emerg Op.		25,128			25,128
Other Trust Funds		114,334			114,334
		324,531			324,531
ETEX, BELGIUM					
Bdi & Rwa Emerg Op.				196,204	196,204
				196,204	196,204

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 25

Fund by Donor	CASH: Outstanding Pledges	CASH: Paid	KIND: Outstanding Pledges	KIND: Delivered	Total
Non-Governmental/Private					
FINNISH REFUGEE COUNCIL					
Other Trust Funds		11,547			11,547
		11,547			11,547
FORD FOUNDATION, USA					
Other Trust Funds		120,000			120,000
		120,000			120,000
HAUSER CONSULTING, SWITZERLAND					
Bdi & Rwa Emerg Op.		11,364			11,364
		11,364			11,364
HOKKAIDO ROKIN BANK					
Annual Programme		41,237			41,237
		41,237			41,237
HRH PRINCE ABDUL AZIZ, SAUDI ARABIA					
Annual Programme		13,333			13,333
		13,333			13,333
INTERN. OLYMPIC COMMITTEE,SWITZERL.					
Other Trust Funds		13,000			13,000
		13,000			13,000
JAPAN COMMITTEE FOR REFUGEE RELIEF					
Other Trust Funds		4,390,522			4,390,522
		4,390,522			4,390,522
JAPAN COUNCIL WORLD FEDERALISM					
Annual Programme		59,393			59,393
		59,393			59,393
JAPAN TIMES					
Bdi & Rwa Emerg Op.		30,928			30,928
Other Trust Funds		20,618			20,618
		51,546			51,546
JINRUI AIZEN-KAI SOHONBU, JAPAN					
Annual Programme		24,096			24,096
		24,096			24,096

FMIS/HQ | Contributions - All Funds as at 31/12/95 (in United States Dollars) | Schedule 1 | Page 26

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Non-Governmental/Private					
JOONGANG DAILY NEWS, KOREA					
Bdi & Rwa Emerg Op.		12,375			12,375
		12,375			12,375
JYODOSHU, JAPAN					
Annual Programme		35,714			35,714
		35,714			35,714
KANTO GOLF ASSOCIATION, JAPAN					
Annual Programme		102,828			102,828
		102,828			102,828
KOKUSAI AI-NO BOKIN, JAPAN					
Annual Programme		11,967			11,967
		11,967			11,967
KOKUSAI AI-NO KOZA, JAPAN					
Annual Programme		18,682			18,682
		18,682			18,682
KUWAIT RED CRESCENT SOCIETY					
Other Trust Funds		10,000			10,000
		10,000			10,000
M. BREES, BELGIUM					
Annual Programme		8,772			8,772
		8,772			8,772
MAINICHI SHIMBUN, JAPAN					
Annual Programme		56,059			56,059
Asst. ex-Yugoslavia		28,090			28,090
		84,149			84,149
MISAWA RESORT CO, JAPAN					
Annual Programme		11,905			11,905
		11,905			11,905

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 27

Fund by Donor	CASH: Outstanding Pledges	CASH: Paid	KIND: Outstanding Pledges	KIND: Delivered	Total
Non-Governmental/Private					
MISCELLANEOUS					
Annual Programme		1,188,998			1,188,998
Emerg. Horn Africa		984			984
Asst. ex-Yugoslavia		2,034,105			2,034,105
Bdi & Rwa Emerg Op.		312,785			312,785
Other Trust Funds		133,442			133,442
		3,670,314			3,670,314
NIHON ROODOO KUMIAI SOORENGOOKAI					
Bdi & Rwa Emerg Op.		337,079			337,079
		337,079			337,079
PHP RESEARCH INSTITUTE, JAPAN					
Annual Programme		9,901			9,901
		9,901			9,901
RADDA BARNEN, SWEDEN					
Other Trust Funds		74,845			74,845
		74,845			74,845
RED CRESCENT SOCIETY, UAE					
Other Trust Funds		13,587			13,587
		13,587			13,587
SASAKAWA FOUNDATION, JAPAN					
Other Trust Funds		1,000,000			1,000,000
		1,000,000			1,000,000
SOROPTIMIST INTERN.OF AMERICAS,JPN					
Annual Programme		27,332			27,332
C.P.A. Indo-Chinese		23,248			23,248
Asst. ex-Yugoslavia		10,030			10,030
Bdi & Rwa Emerg Op.		38,967			38,967
Other Trust Funds		24,002			24,002
		123,579			123,579
STICHTING VLUCHTELING, NETHERLANDS					
Annual Programme		367,805			367,805
Asst. ex-Yugoslavia		350,000			350,000
Other Trust Funds		197,436			197,436
		915,241			915,241
THE GUIDE ASSOCIATION, UK					
Bdi & Rwa Emerg Op.		11,140			11,140
		11,140			11,140

FMIS/HQ — Contributions - All Funds as at 31/12/95 (in United States Dollars) — Schedule 1 — Page 28

Fund by Donor	<CASH> Outstanding Pledges	<CASH> Paid	<KIND> Outstanding Pledges	<KIND> Delivered	Total
Non-Governmental/Private					
TREE OF LIFE, JAPAN					
Annual Programme		92,720			92,720
		92,720			92,720
UN ASSOCIATION OF SINGAPORE					
Annual Programme		29,371			29,371
		29,371			29,371
UN ASSOCIATION, JAPAN					
Annual Programme		19,328			19,328
Bdi & Rwa Emerg Op.		3,172			3,172
		22,500			22,500
UNHCR STAFF					
Bdi & Rwa Emerg Op.		151,381			151,381
		151,381			151,381
VENETA REGION, ITALY					
Asst. ex-Yugoslavia		20,370			20,370
		20,370			20,370
WE THE PEOPLE 2000, USA					
Other Trust Funds		100,000			100,000
		100,000			100,000
YAMAICHI BANK, SWITZERLAND					
Annual Programme		8,821			8,821
		8,821			8,821
ZAKAT HOUSE, KUWAIT					
Annual Programme		33,551			33,551
Other Trust Funds		15,000			15,000
		48,551			48,551
ZENKOKU TOMO-NO KAI, JAPAN					
Annual Programme		9,901			9,901
		9,901			9,901
Total Non-Governmental/Private		16,542,304	196,204		16,738,508
GRAND TOTAL	202,398,915	772,234,534	13,069,456	8,664,713	996,367,618

FMIS/HQ — Status of Prior Years' Outstanding Contributions as at 31/12/95 (in United States Dollars) — Schedule 2, Page 29

Donor	Year	Cash	Kind	Total
Governmental				
BAHRAIN				
Other Trust Funds	1991	5,600		5,600
		5,600		5,600
BANGLADESH				
Humanitarian Asst. to ex-Yugoslavia	1994	100,000		100,000
		100,000		100,000
ISLAMIC REPUBLIC OF IRAN				
Annual Programme	1991	44,000		44,000
Annual Programme	1992	44,000		44,000
Annual Programme	1993	44,000		44,000
		132,000		132,000
ITALY				
Other Trust Funds	1994	275,494		275,494
		275,494		275,494
LIBYAN ARAB JAMAHIRIYA				
Annual Programme	1994	10,000		10,000
		10,000		10,000
MOROCCO				
Annual Programme	1992	15,000		15,000
Humanitarian Asst. to ex-Yugoslavia	1992	10,000		10,000
		25,000		25,000
NORWAY				
Burundi & Rwanda Emerg. Oper.	1994		235,769	235,769
Humanitarian Asst. to ex-Yugoslavia	1994		614,425	614,425
			850,194	850,194
PAKISTAN				
Annual Programme	1993	3,612		3,612
		3,612		3,612
SENEGAL				
Annual Programme	1991	3,000		3,000
		3,000		3,000

FMIS/HQ

Status of Prior Years' Outstanding Contributions
as at 31/12/95
(in United States Dollars)

Schedule 2
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Donor	Year	Cash	Kind	Total
Governmental				
SPAIN				
Other Trust Funds	1991	4,000,000		4,000,000
		4,000,000		4,000,000
TUNISIA				
Humanitarian Asst. to ex-Yugoslavia	1992	2,000		2,000
		2,000		2,000
UNITED ARAB EMIRATES				
Annual Programme	1993	50,000		50,000
		50,000		50,000
UNITED STATES				
Cyprus Operation	1994	10,400,000		10,400,000
		10,400,000		10,400,000
Total Governmental		15,006,706	850,194	15,856,900

FMIS/HQ — Status of Prior Years' Outstanding Contributions as at 31/12/95 (in United States Dollars) — Schedule 2, Page 31

Donor	Year	Cash	Kind	Total
Inter-Governmental				
E.E.C.				
Annual Programme	1991	149,488		149,488
Annual Programme	1993	367,784		367,784
Annual Programme	1994	4,055,057		4,055,057
Afghan Repatriation Programme	1994	732,602		732,602
Burundi & Rwanda Emerg. Oper.	1994	2,457,483		2,457,483
C.P.A. for Indo-Chinese Refugees	1994	642,972		642,972
Mozambican Returnees	1994	976,801		976,801
Other Trust Funds	1991	284,535		284,535
Other Trust Funds	1992	310,716		310,716
Other Trust Funds	1993	693,602		693,602
Other Trust Funds	1994	2,062,473	1,852,274	3,914,747
Humanitarian Asst. to ex-Yugoslavia	1994	8,089,196		8,089,196
		20,822,709	1,852,274	22,674,983
IFAD				
Other Trust Funds	1994	1,733,000		1,733,000
		1,733,000		1,733,000
UNDP				
Other Trust Funds	1992	476,057		476,057
Other Trust Funds	1993	179,487		179,487
		655,544		655,544
Total Inter-Governmental		23,211,253	1,852,274	25,063,527
GRAND TOTAL		38,217,959	2,702,468	40,920,427

GENERAL PROGRAMMES
Schedule of Appropriations under the Annual Programme
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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Africa							
ANGOLA	294,100	1,337,600	1,631,700	1,454,064	118,836	1,572,900	58,800
BENIN	4,408,000	44,061	4,452,061	4,012,261	437,699	4,449,960	2,101
BOTSWANA	454,100	147,783	601,883	566,215	31,377	597,592	4,291
BURKINA FASO	728,500	1,626,752	2,355,252	2,232,065	119,069	2,351,134	4,118
BURUNDI	755,000	(755,000)					
CAMEROON	527,700	214,010	741,710	549,743	181,567	731,310	10,400
CENTRAL AFRICAN REPUBLIC	2,743,400	1,744,545	4,487,945	3,755,986	664,340	4,420,326	67,619
CHAD	109,600		109,600	89,642	19,958	109,600	
CONGO	372,500	192,100	564,600	327,185	237,415	564,600	
COTE D'IVOIRE	9,534,600	2,793,618	12,328,218	11,049,865	1,243,751	12,293,616	34,602
DJIBOUTI	2,494,600	695,075	3,189,675	3,097,842	59,778	3,157,620	32,055
ERITREA		3,908,900	3,908,900	3,838,610	69,595	3,908,205	695
ETHIOPIA	10,187,300	3,537,050	13,724,350	10,930,169	2,683,012	13,613,181	111,169
GABON	82,700	24,596	107,296	99,096	8,200	107,296	
GAMBIA	261,300	638,700	900,000	787,120	112,880	900,000	
GHANA	2,894,100	92,233	2,986,333	2,574,826	202,890	2,777,716	208,617
GUINEA	15,542,800	2,653,306	18,196,106	16,514,405	1,681,701	18,196,106	
GUINEA-BISSAU	534,100	145,900	680,000	219,177	460,823	680,000	
KENYA	26,358,700	1,344,442	27,703,142	22,611,717	4,632,787	27,244,504	458,638
LESOTHO	68,000	(23,400)	44,600	33,064	8,100	41,164	3,436
LIBERIA	1,310,400	731,315	2,041,715	1,712,028	319,687	2,031,715	10,000
MADAGASCAR		60,000	60,000	40,896	19,104	60,000	
MALAWI	11,277,100	(6,285,700)	4,991,400	4,242,067	718,502	4,960,569	30,831
MALI	131,600	2,567,520	2,699,120	1,690,369	988,436	2,678,805	20,315
MOZAMBIQUE	250,000	3,100	253,100	198,456	21,544	220,000	33,100
NAMIBIA	568,800	139,104	707,904	666,092	41,812	707,904	
NIGER	79,300	577,700	657,000	508,889	148,111	657,000	
NIGERIA	1,153,800	180,000	1,333,800	1,118,606	182,694	1,301,300	32,500
RWANDA	490,000	(490,000)					
SENEGAL	2,562,400	1,024,628	3,587,028	3,312,298	251,577	3,563,875	23,153
SIERRA LEONE	831,100	473,150	1,304,250	1,034,075	246,669	1,280,744	23,506
SOMALIA	60,000	160,852	220,852	150,565	21,287	171,852	49,000
SOUTH AFRICA	1,211,400	303,033	1,514,433	1,348,558	152,795	1,501,353	13,080
SUDAN	10,161,500	2,574,200	12,735,700	9,572,693	3,089,328	12,662,021	73,679
SWAZILAND	771,400	220,500	991,900	960,547	11,562	972,109	19,791
TOGO	382,300	743,446	1,125,746	799,049	325,239	1,124,288	1,458
TRAINING-AFRICA	195,100	(195,100)					
UGANDA	15,282,100	3,698,569	18,980,669	17,090,471	1,846,694	18,937,165	43,504
UNITED REP. OF TANZANIA	6,168,600	(4,317,228)	1,851,372	1,499,924	247,924	1,747,848	103,524
WEST AFRICA	114,000	52,628	166,628	104,931	61,697	166,628	

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GENERAL PROGRAMMES
Schedule of Appropriations under the Annual Programme
for the period ending 31/12/95
(in US Dollars)

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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
rica							
ZAIRE	6,971,100	(157,794)	6,813,306	5,336,099	1,312,348	6,648,447	164,859
ZAMBIA	2,939,700	(166,881)	2,772,819	2,087,347	526,892	2,614,239	158,580
ZIMBABWE	1,813,800	(421,300)	1,392,500	1,317,701	13,552	1,331,253	61,247
tal Africa	143,076,600	21,838,013	164,914,613	139,534,713	23,521,232	163,055,945	1,858,668
a & Oceania							
AUSTRALIA	863,800	141,125	1,004,925	967,733	35,345	1,003,078	1,847
BANGLADESH	8,946,200	(2,821,633)	6,124,567	5,396,977	570,535	5,967,512	157,055
CHINA	2,520,400	272,528	2,792,928	2,648,547	144,381	2,792,928	
HONG KONG	2,890,900	760,304	3,651,204	3,548,186	10,735	3,558,921	92,283
INDIA	5,170,700	565,692	5,736,392	4,932,939	659,580	5,592,519	143,873
INDONESIA	356,700	98,873	455,573	422,015	32,022	454,037	1,536
JAPAN	3,006,000	200,200	3,206,200	3,062,313	131,540	3,193,853	12,347
MALAYSIA	729,700	(34,454)	695,246	637,378	54,796	692,174	3,072
NEPAL	6,855,000	(273,167)	6,581,833	6,044,116	366,356	6,410,472	171,361
OTHER COUNTRIES IN ASIA	828,600	31,112	859,712	601,411	152,051	753,462	106,250
PAPUA NEW GUINEA	944,300	26,329	970,629	795,479	98,371	893,850	76,779
PHILIPPINES	2,114,100	26,328	2,140,428	2,101,326	9,085	2,110,411	30,017
SINGAPORE	340,000	(15,795)	324,205	304,921	6,993	311,914	12,291
SRI LANKA	30,900		30,900	20,324	2,676	23,000	7,900
THAILAND	8,578,800	(1,239,830)	7,338,970	6,293,422	1,008,628	7,302,050	36,920
TRAINING-ASIA	202,000	(202,000)					
tal Asia & Oceania	44,378,100	(2,464,388)	41,913,712	37,777,087	3,285,094	41,060,181	853,531

GENERAL PROGRAMMES
Schedule of Appropriations under the Annual Programme
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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
ope							
LBANIA	193,400	79,505	272,905	223,541	33,180	256,721	16,184
RMENIA	4,887,000	218,775	5,105,775	4,782,276	323,499	5,105,775	
USTRIA	1,437,300	307,009	1,744,309	1,700,143	22,673	1,722,816	21,493
ALTIC STATES	300,000	(10,000)	290,000	199,238	65,762	265,000	25,000
ELARUS		216,231	216,231	110,952	61,107	172,059	44,172
ELGIUM	1,417,600	51,247	1,468,847	1,370,512	60,923	1,431,435	37,412
ULGARIA	375,100	213,651	588,751	535,397	50,171	585,568	3,183
ZECH REPUBLIC	597,700	88,122	685,822	601,574	48,899	650,473	35,349
RANCE	1,480,800	507,157	1,987,957	1,700,322	148,508	1,848,830	139,127
ERMANY	2,527,600	428,692	2,956,292	2,616,339	266,879	2,883,218	73,074
REECE	1,821,200	295,352	2,116,552	2,030,855	84,941	2,115,796	756
UNGARY	598,600	(40,937)	557,663	466,900	53,748	520,648	37,015
RELAND	36,300	23,100	59,400	51,564	7,836	59,400	
TALY	2,276,300	(71,202)	2,205,098	2,108,458	60,532	2,168,990	36,108
ALTA	169,200	450,800	620,000	620,000		620,000	
ETHERLANDS	194,200	58,760	252,960	245,738	7,222	252,960	
THER COUNTRIES IN EUROPE	750,000	96,336	846,336	573,460	192,713	766,173	80,163
OLAND	462,300	109,350	571,650	456,085	43,326	499,411	72,239
ORTUGAL	685,300	(55,671)	629,629	502,526	105,803	608,329	21,300
OMANIA	480,000	97,705	577,705	552,868	8,864	561,732	15,973
USSIAN FEDERATION	7,960,600	(735,370)	7,225,230	6,916,667	198,951	7,115,618	109,612
LOVAKIA	284,200	177,051	461,251	412,925	48,326	461,251	
PAIN	854,500	(11,674)	842,826	814,323	22,469	836,792	6,034
WEDEN	1,109,500	65,829	1,175,329	1,085,566	23,013	1,108,579	66,750
WITZERLAND	676,200	199,900	876,100	781,462	94,638	876,100	
RAINING-EUROPE	63,500	(63,500)					
URKEY	4,033,700	(790,837)	3,242,863	3,154,061	43,802	3,197,863	45,000
KRAINE		497,000	497,000	376,762	83,380	460,142	36,858
NITED KINGDOM	1,654,100	171,494	1,825,594	1,645,474	161,772	1,807,246	18,348
UGOSLAVIA	152,100	59,700	211,800	180,949	14,051	195,000	16,800
tal Europe	37,478,300	2,633,575	40,111,875	36,816,937	2,336,988	39,153,925	957,950

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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Americas							
ARGENTINA	1,685,500	446,518	2,132,018	1,956,792	136,428	2,093,220	38,798
BELIZE	882,700	(33,100)	849,600	782,748	61,290	844,038	5,562
BOLIVIA	196,400	1,800	198,200	196,400	1,800	198,200	
BRAZIL	1,471,200	750,089	2,221,289	2,101,277	33,098	2,134,375	86,914
CANADA	1,084,500	61,000	1,145,500	1,107,637	31,491	1,139,128	6,372
CHILE	366,000	76,573	442,573	391,133	19,100	410,233	32,340
COLOMBIA	47,500	18,800	66,300	50,676		50,676	15,624
COSTA RICA	912,500	36,882	949,382	904,307	22,155	926,462	22,920
CUBA	46,900	166,468	213,368	204,539	8,829	213,368	
DOMINICAN REPUBLIC	975,700	(135,126)	840,574	682,851	64,850	747,701	92,873
ECUADOR	84,200	(26,900)	57,300	47,924	3,314	51,238	6,062
EL SALVADOR		159,087	159,087	159,087		159,087	
GUATEMALA	186,600	46,672	233,272	157,327	65,168	222,495	10,777
HAITI	134,100	372,300	506,400	79,762	27,240	107,002	399,398
HONDURAS	106,100	(19,400)	86,700	71,754		71,754	14,946
LATIN AMERICA, N. WESTERN	231,600	26,500	258,100	126,894	56,946	183,840	74,260
LATIN AMERICA, NORTHERN	1,357,100	212,800	1,569,900	1,068,791	295,809	1,364,600	205,300
LATIN AMERICA, SOUTHERN	30,000		30,000	17,210	8,790	26,000	4,000
MEXICO	5,306,000	131,300	5,437,300	4,870,467	268,723	5,139,190	298,110
NICARAGUA	126,100	(30,500)	95,600	83,308		83,308	12,292
PARAGUAY	21,100	(4,210)	16,890	13,300	1,250	14,550	2,340
PERU	85,200	5,300	90,500	90,500		90,500	
TRAINING-LATIN AMERICA	232,600	(232,600)					
UNITED STATES OF AMERICA	2,729,000	(218,409)	2,510,591	2,324,243	157,708	2,481,951	28,640
URUGUAY	100,000	1,500	101,500	100,000	1,500	101,500	
VENEZUELA	1,064,200	231,200	1,295,400	1,193,499	85,550	1,279,049	16,351
Total Americas	19,462,800	2,044,544	21,507,344	18,782,426	1,351,039	20,133,465	1,373,879

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Schedule of Appropriations under the Annual Programme
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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
SWANAME							
AFGHANISTAN	1,319,800	(237,100)	1,082,700	673,799	219,213	893,012	189,688
ALGERIA	6,092,400	(1,144,404)	4,947,996	2,394,173	2,140,905	4,535,078	412,918
CYPRUS	58,400	(13,400)	45,000	30,000		30,000	15,000
EGYPT	3,240,400	(69,025)	3,171,375	2,880,189	284,459	3,164,648	6,727
IRAN, ISLAMIC REP. OF	12,630,100	1,488,348	14,118,448	9,176,545	4,724,992	13,901,537	216,911
IRAQ	2,395,200	264,375	2,659,575	1,777,219	505,756	2,282,975	376,600
JORDAN	931,800	510,887	1,442,687	1,263,015	149,848	1,412,863	29,824
KUWAIT		459,432	459,432	452,641	793	453,434	5,998
LEBANON	711,200	101,650	812,850	755,096	55,777	810,873	1,977
LIBYAN ARAB JAMAHIRIYA	1,105,400	665,766	1,771,166	1,127,527	500,077	1,627,604	143,562
MAURITANIA	5,115,400	1,388,835	6,504,235	5,503,893	809,133	6,313,026	191,209
MIDDLE EAST	1,189,400	(947,900)	241,500	178,434	60,973	239,407	2,093
MOROCCO	174,900	13,400	188,300	178,736	9,564	188,300	
PAKISTAN	13,503,500	2,449,101	15,952,601	12,954,346	2,569,508	15,523,854	428,747
SAUDIA ARABIA		1,222,597	1,222,597	1,115,043	93,529	1,208,572	14,025
SYRIAN ARAB REPUBLIC	2,746,300	(261,691)	2,484,609	2,063,677	342,142	2,405,819	78,790
TRAINING-SOUTH WEST ASIA	139,000	(139,000)					
TUNISIA	88,000	188,701	268,701	213,087	4,726	217,813	50,888
YEMEN	2,529,400	2,287,480	4,816,880	2,411,826	2,405,054	4,816,880	
Total SWANAME	53,962,600	8,228,052	62,190,652	45,149,246	14,876,449	60,025,695	2,164,957
Overall							
OTHER PROGRAMMES	185,374,100	(32,929,796)	72,444,304	62,996,773	4,493,230	67,490,003	4,954,301
Total Overall	185,374,100	(32,929,796)	72,444,304	62,996,773	4,493,230	67,490,003	4,954,301
Total Annual Programme	403,732,500	(650,000)	403,082,500	341,057,182	49,862,032	390,919,214	12,163,286

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Schedule of Appropriations under the Emergency Fund
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Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Africa							
COUNTRIES IN CENTRAL AFRICA		2,000,000	2,000,000	1,462,346	537,654	2,000,000	
GUINEA		3,202,500	3,202,500	3,107,962	92,338	3,200,300	2,200
UGANDA		2,222,960	2,222,960	1,656,130	566,830	2,222,960	
ZAIRE		2,000,000	2,000,000	1,059,228	940,772	2,000,000	
Total Africa		9,425,460	9,425,460	7,285,666	2,137,594	9,423,260	2,200
Europe							
RUSSIAN FEDERATION		2,416,500	2,416,500	1,954,977	460,810	2,415,787	713
Total Europe		2,416,500	2,416,500	1,954,977	460,810	2,415,787	713
Overall							
OTHER PROGRAMMES	25,000,000	(11,841,960)	13,158,040	2,236,513	63,486	2,299,999	10,858,041
Total Overall	25,000,000	(11,841,960)	13,158,040	2,236,513	63,486	2,299,999	10,858,041
Total Emergency Fund	25,000,000		25,000,000	11,477,156	2,661,890	14,139,046	10,860,954

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Description of appropriation section or programme	Funds Allocated			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Education Account							
ALGERIA	20,800		20,800				20,800
ARGENTINA	17,500	20,300	37,800	37,800		37,800	
BANGLADESH	25,600	10,200	35,800	9,722	23,278	33,000	2,800
BENIN	82,400		82,400	6,652	24,348	31,000	51,400
BOTSWANA	80,200		80,200	25,795	26,305	52,100	28,100
BRAZIL	59,250	(20,300)	38,950	11,271	1,229	12,500	26,450
BURKINA FASO	24,800		24,800	3,623	18,577	22,200	2,600
BURUNDI	125,000		125,000				125,000
CAMEROON	52,300		52,300	8,818	18,282	27,100	25,200
CENTRAL AFRICAN REPUBLIC	74,500		74,500	11,240	29,860	41,100	33,400
COLOMBIA	2,500		2,500				2,500
CONGO	142,200		142,200		66,088	66,088	76,112
COSTA RICA	11,400		11,400				11,400
COTE D'IVOIRE	46,900		46,900				46,900
DOMINICAN REPUBLIC	10,800	7,459	17,459	3,759	3,815	7,574	9,885
EDUCATION ACCOUNT	200,000	(81,519)	118,481				118,481
EGYPT	106,250		106,250	13,257	6,299	19,556	86,694
ETHIOPIA	75,150		75,150	24,000	19,617	43,617	31,533
GABON	31,800		31,800	203	31,597	31,800	
GHANA	80,800		80,800	8,606	71,094	79,700	1,100
GUINEA	3,350	218	3,568	1,468	2,100	3,568	
KENYA	35,300	25,729	61,029	55,492	5,537	61,029	
LATIN AMERICA, N. WESTERN	10,200	(7,459)	2,741	572	1,334	1,906	835
LATIN AMERICA, SOUTHERN	86,000		86,000	84,000		84,000	2,000
LEBANON	18,500		18,500				18,500
LESOTHO	39,700		39,700	14,396	14,804	29,200	10,500
LIBERIA	56,800		56,800	33,862	21,938	55,800	
MALI	45,000		45,000	3,560	36,640	40,200	4,800
MEXICO	46,150		46,150	26,644	1,356	28,000	18,150
MOROCCO	65,300		65,300	3,234	9,654	12,888	52,412
NIGER	25,100	989	26,089	5,000	5,989	10,989	15,100
NIGERIA	49,100		49,100	3,939	45,161	49,100	
OTHER PROGRAMMES	70,000		70,000	3,992	66,008	70,000	
PAKISTAN	103,000	22,113	125,113	24,376	5,919	30,295	94,818
PAPUA NEW GUINEA	31,200		31,200	26,879		26,879	4,321
RWANDA	150,000		150,000				150,000
SENEGAL	133,400	7,195	140,595	25,428	51,967	77,395	63,200
SIERRA LEONE	76,000	8,359	84,359	30,118	16,741	46,859	37,500
SUDAN	168,750		168,750	26,460	26,603	53,063	115,687
SWAZILAND	79,500		79,500	17,819	10,281	28,100	51,400
SYRIAN ARAB REPUBLIC	22,600		22,600				22,600
TOGO	15,500	505	16,005	505		505	15,500

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SPECIAL ACCOUNTS
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Description of appropriation section or programme	Funds Allocated			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Education Account							
TUNISIA	20,000		20,000				20,000
UGANDA	73,100	6,211	79,311	6,210	6,065	12,275	67,036
UNITED REP. OF TANZANIA	35,200		35,200	18,920	6,307	25,227	9,973
ZAIRE	257,700		257,700		183,582	183,582	74,118
ZAMBIA	50,500		50,500				50,500
Total Education Account	3,035,300		3,035,300	577,620	858,375	1,435,995	1,599,305

SPECIAL ACCOUNTS
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Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Staff Housing	1,348,892	946,391	317,261	1,263,652	85,240
Income Generating Activities					
Sale of PI Materials	1,027,588	403,336	278,114	681,450	346,138
Priv.Sect.Fund Rais.	2,130,666	2,130,666		2,130,666	
Total Income Generating Activities	3,158,254	2,534,002	278,114	2,812,116	346,138

SPECIAL PROGRAMMES (including TRUST FUNDS)
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Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA					
East Africa & the Horn					
Emergency Op. in the Horn of Africa	39,856,033	18,287,131	6,168,059	24,455,190	15,400,843
Refugees in Djibouti	38,818		33,000	33,000	5,818
Refugees in Eritrea	188,034	188,034		188,034	
Refugees in Ethiopia	281,618	79,797	104,593	184,390	97,228
Refugees in Kenya	1,195,306	802,703	353,893	1,156,596	38,710
Reafforestation in the Sudan	473,969	200,000	273,969	473,969	
Refugees in the Sudan	373				373
Refugees in United Rep Tanzania	2,504,489	775,455	32,045	807,500	1,696,989
Refugees in Uganda	1,452,108	994,076	162,994	1,157,070	295,038
Southern Africa					
Mozambican Repatr. Operation	58,901,758	42,981,055	7,444,967	50,426,022	8,475,736
Refugees in Malawi	839,210				839,210
Mozambicans in Malawi	1,168,849				1,168,849
Mozambican Returnees	862,078	338,800	418,231	757,031	105,047
Refugees in Namibia	18,445				18,445
Refugees in South Africa	1,294,750	527,179	13,600	540,779	753,971
Refugees in Zambia	77,924				77,924
Refugees in Zimbabwe	107,676				107,676
West & Central Africa					
Burundi & Rwanda Emergency Oper.	268,846,681	197,677,137	37,297,112	234,974,249	33,872,432
Angolan Repatriation Operation	7,932,066	3,153,984	2,251,031	5,405,015	2,527,051
Repatriation to Liberia	2,631,937	1,836,128	229,729	2,065,857	566,080
Refugee Women in Africa	96,260				96,260
Refugees in Burundi	81,020				81,020
Togolese Refugees in Benin	107,572				107,572
Malian Ref. in Burkina Fasso	73,038				73,038
Regional Conference in Burundi	175,269	120,264		120,264	55,005
Refugees in Central African Rep.	28,147				28,147
Angolan Ref. in Congo	424,829	97,628	327,201	424,829	
Togolese Refugees in Ghana	135,270				135,270
Liberians in Guinea	63,808	55,575		55,575	8,233
Refugees in Gambia	129,693		109,500	109,500	20,193
Liberian Refugees in Cote d'Ivoire	166,562	158,343		158,343	8,219
Refugees in Liberia	275,100		275,100	275,100	
Refugees in Mali	324,584	117,839		117,839	206,745
Refugees in Niger	56,754				56,754
Refugees in Nigeria	97,500		97,500	97,500	

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SPECIAL PROGRAMMES (including TRUST FUNDS)
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Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
West & Central Africa					
Refugees in Rwanda	3,207,371	1,405,501	445,519	1,851,020	1,356,351
Refugees in Senegal	283,985	162,987	112,813	275,800	8,185
Refugee Education in Western Africa	793,624	698,899	68,095	766,994	26,630
Refugees in Zaire	4,320,323	4,203,969	64,832	4,268,801	51,522
ASIA & OCEANIA					
Kampuchean Returnees	2,237,876	1,748,906	165,510	1,914,416	323,460
C.P.A. for Indo-Chinese Refugees	54,704,168	29,102,030	5,816,613	34,918,643	19,785,525
Myanmar Repat. from Bangladesh	19,073,984	11,517,543	588,929	12,106,472	6,967,512
Refugees in Bangladesh	181,025	48,000	115,812	163,812	17,213
Emergency Assistance in Bangladesh	1,149,417				1,149,417
Public Info. Activities in Japan	165,661				165,661
Sri Lankan Returnees	9,209,057	5,391,708	1,699,954	7,091,662	2,117,395
Refugees in Nepal	463,816	242,335	124,101	366,436	97,380
Refugees in Thailand	720,000		720,000	720,000	
EUROPE					
Humanitarian Asst. to ex-Yugoslavia	298,274,730	174,758,674	59,075,280	233,833,954	64,440,776
Mass Information Campaign - Albania	12,730		12,730	12,730	
Displaced Persons in Armenia	1,753,413	918,764	6,542	925,306	828,107
Displaced Persons in Azerbaijan	7,669,623	5,467,778	243,602	5,711,380	1,958,243
Refugees in Belgium	128,228	49,968	10,457	60,425	67,803
Admin.Support in France	849,873	460,563	27,500	488,063	361,810
Displaced Persons in Georgia	7,680,046	4,827,676	595,259	5,422,935	2,257,111
Public Awareness in the U.K.	176,046	690	175,356	176,046	
Public Awareness in Italy	510,901	166,000		166,000	344,901
Displaced Persons in Russian Fed	9,017,213	7,246,660	801,046	8,047,706	969,507
Refugee Magazine in Spain	186,659	130,129	25,217	155,346	30,293
Public Awareness in Spain	298,419	136,619		136,619	161,800
Refugees in Turkey	485,302				485,302
Refugees in former Yugoslavia	7,216,685	6,300,000	218,800	6,518,800	697,885
THE AMERICAS & CARIBBEAN					
Refugees in Belize	962,587	701,270	226,918	928,188	34,399
Refugees in Costa Rica	462,782				462,782
Nicaraguan Refugees in Costa Rica	144,706	17,520		17,520	127,186
Guatemalan Refugees	3,530,074	1,727,026	72,974	1,800,000	1,730,074
Haitian Asylum-Seekers	534,883	275,207	8,417	283,624	251,259
Haitian Returnees	34,733	33,309	585	33,894	839
Refugee Education in Latin America	830,819	640,145	8,675	648,820	181,199

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SPECIAL PROGRAMMES (including TRUST FUNDS)
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Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
THE AMERICAS & CARIBBEAN					
Refugees in Mexico	38,492				38,492
Guatemalan Returnees from Mexico	10,049,314	8,049,362	881,248	8,930,610	1,118,704
Nicaraguan Returnees	83,466				83,466
Haitian Refugees in NLA	274,532	168,931	105,569	274,500	32
Refugees in El Salvador	366,109	187,338	22,784	210,122	155,987
Public Awareness in USA	346,900	182,900		182,900	164,000
S.W. ASIA, N. AFRICA & MIDDLE EAST					
Afghan Repatriation Programme	41,704,137	19,358,430	4,533,020	23,891,450	17,812,687
Cyprus Operation	12,837,223	4,814,643	1,341,597	6,156,240	6,680,983
Sahraoui Refugees in Algeria	1,698,132	546,713	1,148,835	1,695,548	2,584
Displaced Persons in C.R.A.	10,310,277	6,278,083	3,527,759	9,805,842	504,435
Iraqi Refugees in Islamic Rep Iran	2,212,024	138,903	63,227	202,130	2,009,894
Refugees in Iraq	7,995,662	2,772,528	994,135	3,766,663	4,228,999
Refugees in Mauritania	473,368	192,514	10,872	203,386	269,982
Afghan Refugees in Pakistan	179,707	124,230	17,712	141,942	37,765
West Sahara Repatriation Programme	9,945,399	228,466	2,167,032	2,395,498	7,549,901
OVERALL					
Awards	142,189				142,189
Fund Raising Activities	8,808,353	1,754,295	1,983,141	3,737,436	5,070,917
Japan Refugee Relief Fund	6,512,032				6,512,032
Italian Contingency Fund	943,396				943,396
Junior Professional Officers	10,356,102	4,811,136	596,298	5,407,434	4,948,668
Recruitment of Staff	1,005,486	246,249	17,444	263,693	741,793
International Conferences	207,889	84,726	11,963	96,689	111,200
Public Information Activities	300,932	67,474		67,474	233,458
Administrative Overheads	8,314,313	6,958,324	535,319	7,493,643	820,670
Refugee Education Projects	1,822,948	1,349,374	97,006	1,446,380	376,568
Inter-Governmental Consultations	429,156	196,668	10,375	207,043	222,113
Refugee Documentation Network	10,000				10,000
Workshops/Training/Seminars	104,615	58,614		58,614	46,001
CIREFCA Support Unit	16,060	16,060		16,060	
Emergency Preparedness	1,881,670				1,881,670
Environmental Projects	2,169,579	571,186	268,214	839,400	1,330,179
Procurement of Furniture	568,579	528,068		528,068	40,511
	970,124,508	586,456,219	145,357,610	731,813,829	238,310,679

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Status of Prior Years' Projects
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Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
Annual Programme				
AFGHANISTAN	58,206	37,629	20,577	
ALBANIA	22,881	6,262	16,619	
ALGERIA	3,284,194	2,105,254	713,387	465,553
ANGOLA	421,915	168,178	253,737	
ARGENTINA	41,568	34,092	7,476	
ARMENIA	321,533	209,413	112,120	
AUSTRALIA	68,984	18,244	50,740	
AUSTRIA	138,635	81,478	57,157	
BANGLADESH	789,244	315,865	132,354	341,025
BELGIUM	77,778	10,721	67,057	
BELIZE	100,315	12,148	88,167	
BENIN	453,315	213,191	240,124	
BOTSWANA	14,694	4,077	10,617	
BRAZIL	12,950	3,759	9,191	
BULGARIA	4,895	641	4,254	
BURKINA FASO	123,066	80,196	42,870	
BURUNDI	73,000	37,971	35,029	
CAMBODIA	50,705	40,851	9,854	
CAMEROON	87,255	57,959	29,296	
CANADA	21,876	892	20,984	
CENTRAL AFRICAN REPUBLIC	736,675	610,865	125,810	
CENTRAL ASIAN REPUBLICS	973,375	736,425	236,950	
CHAD	16,633	8,059	8,574	
CHILE	31,968	7,906	24,062	
CHINA	31,652	8,162	23,490	
CONGO	178,678	94,227	84,451	
COSTA RICA	163,020	14,524	148,496	
COTE D'IVOIRE	568,393	152,642	415,751	
CUBA	42,909		42,909	
CYPRUS	7,250		7,250	
CZECH REPUBLIC	40,231	13,238	26,993	
DIVISON OF PROG. AND OPS. SUPPORT	55,242	8,842	46,400	
DJIBOUTI	172,122	112,712	59,410	
DOMINICAN REPUBLIC	59,004	4,088	54,916	
ECUADOR	21,905	9,391	12,514	
EGYPT	12,385	6,260	6,125	
ETHIOPIA	3,732,376	1,402,614	333,682	1,996,080
FIELD SUPPORT	122,970	103,368	19,602	
FRANCE	107,631	96,774	10,857	
GABON	56,069	17,659	38,410	
GAMBIA	162,774	34,085	128,689	
GEORGIA	36,843	36,843		
GERMANY	129,813	98,195	31,618	
GHANA	314,395	108,739	205,656	
GREECE	8,558	3,237	5,321	
GUATEMALA	14,895	3,402	11,493	
GUINEA	1,898,235	1,568,764	329,471	
GUINEA-BISSAU	77,768	55,369	22,399	
HAITI	15,985	2,299	13,686	
HEADQUARTERS OVERALL	484,289	258,589	225,700	
HONDURAS	540		540	
HONG KONG	97,106	5,547	91,559	
HUNGARY	48,098	43,405	4,693	
INDIA	413,175	89,328	323,847	
INDONESIA	37,300	1,346	35,954	
IRAN, ISLAMIC REP. OF	3,871,013	3,331,014	374,689	165,310

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Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
IRAQ	278,203	86,998	191,205	
ITALY	130,347	99,145	31,202	
JAPAN	82,816	69,749	13,067	
JORDAN	21,528	8,471	13,057	
KENYA	9,002,707	4,694,500	4,308,207	
LATIN AMERICA, N. WESTERN	55,396	22,273	33,123	
LATIN AMERICA, NORTHERN	206,796	98,322	108,474	
LATIN AMERICA, SOUTHERN	38,662	18,880	19,782	
LEBANON	11,609	4,636	6,973	
LESOTHO	9,750		9,750	
LIBERIA	477,870	284,188	193,682	
LIBYAN ARAB JAMAHIRIYA	104,565	11,582	92,983	
MALAWI	3,166,662	812,639	2,354,023	
MALAYSIA	23,662	8,056	15,606	
MALI	307,007	169,535	137,472	
MAURITANIA	1,213,271	822,235	391,036	
MEXICO	386,070	201,603	184,467	
MIDDLE EAST	118,039	30,982	87,057	
MOROCCO	5,172	4,452	720	
MOZAMBIQUE	51,795	21,603	30,192	
NAMIBIA	62,839	14,331	48,508	
NEPAL	423,521	233,880	189,641	
NEWLY INDEPENDENT STATES	295,929	161,714		134,215
NICARAGUA	1,590	1,590		
NIGER	7,310	952	6,358	
NIGERIA	202,336	108,231	94,105	
OTHER COUNTRIES IN ASIA	177,255	111,534	65,721	
OTHER COUNTRIES IN EUROPE	77,849	55,358	22,491	
OTHER PROGRAMMES	4,951,394	2,909,636	2,041,758	
PAKISTAN	2,502,558	1,605,192	798,734	98,632
PANAMA	16,208	5,000	11,208	
PAPUA NEW GUINEA	50,063	7,747	42,316	
PARAGUAY	1,250	1,250		
PHILIPPINES	71,308	9,835	61,473	
POLAND	30,046	9,766	20,280	
PORTUGAL	31,368	14,576	16,792	
ROMANIA	76,648	63,176	13,472	
RUSSIAN FEDERATION	486,436	298,251	188,185	
RWANDA	8,166		8,166	
SENEGAL	361,809	232,027	129,782	
SIERRA LEONE	137,258	76,182	61,076	
SINGAPORE	20,812	2,937	17,875	
SLOVAKIA	11,493	5,746	5,747	
SOUTH AFRICA	103,371	35,691	67,680	
SPAIN	14,661	4,067	10,594	
SUDAN	1,689,883	1,064,076	596,490	29,317
SWAZILAND	31,339	1,756	29,583	
SWEDEN	32,832	10,152	22,680	
SYRIAN ARAB REPUBLIC	245,424	49,047	196,377	
THAILAND	200,092	59,086	141,006	
TOGO	26,640	1,268	25,372	
TRAINING-AFRICA	102,872	49,291	53,581	
TRAINING-ASIA	24,079	6,954	17,125	
TRAINING-EUROPE	99,072	37,323	61,749	
TRAINING-LATIN AMERICA	53,286	31,445	21,841	
TRAINING-SOUTH WEST ASIA	56,400	10,708	45,692	
TUNISIA	1,744	672	1,072	
TURKEY	42,032	8,005	34,027	

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Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
UGANDA	2,835,212	1,962,932	752,098	120,182
UNITED KINGDOM	130,364	35,720	94,644	
UNITED REP. OF TANZANIA	321,412	56,736	264,676	
UNITED STATES OF AMERICA	149,003	96,286	52,717	
VENEZUELA	61,039	25,890	35,149	
WEST AFRICA	32,439	6,159	26,280	
YEMEN	488,020	356,748	131,272	
FEDERAL REPUBLIC OF YUGOSLAVIA	51,921	11,888	40,033	
ZAIRE	1,132,251	673,255	458,539	457
ZAMBIA	381,346	269,924	111,422	
ZIMBABWE	77,359	1,633	75,726	
TOTAL Annual Programme	54,989,750	30,752,211	20,886,768	3,350,771
Emergency Fund				
AFGHANISTAN	493,364	366,098	127,266	
BURKINA FASO	573,000	431,210	141,790	
CENTRAL ASIAN REPUBLICS	271,259	271,259		
COTE D'IVOIRE	58,455	58,455		
ERITREA	9,681	8,172	1,509	
GHANA	277,718	226,719	50,999	
IRAQ	572,434	146,642	425,792	
OTHER PROGRAMMES	532,124	440,653	91,471	
RUSSIAN FEDERATION	500,000	439,223		60,777
TOGO	45,074	18,617	26,457	
TOTAL Emergency Fund	3,333,109	2,407,048	865,284	60,777
Education Account				
ALGERIA	9,689	8,831	858	
BANGLADESH	12,800	9,565	3,235	
BENIN	28,070	21,847	6,223	
BOTSWANA	20,665	20,582	83	
BURKINA FASO	17,809	8,173	9,636	
BURUNDI	121,300	90,285	31,015	
CAMEROON	34,534	33,703	831	
CENTRAL AFRICAN REPUBLIC	39,239	39,239		
CONGO	130,276	65,221	62,400	2,655
DOMINICAN REPUBLIC	1,237	1,163	74	
EGYPT	12,192	8,669	3,523	
ETHIOPIA	67,560	64,674	2,886	
GABON	32,668	22,359	10,309	
GHANA	20,931	20,556	375	
GUINEA	2,399	2,399		
LATIN AMERICA, N. WESTERN	3,439	996	2,443	
LEBANON	3,000	3,000		
LESOTHO	47,983	37,689	10,294	
LIBERIA	39,153	24,058	15,095	
MALI	35,503	18,989	16,514	
MEXICO	481		481	
MOROCCO	37,670	36,256	1,414	
NIGER	8,469	8,469		
NIGERIA	36,034	3,936	32,098	
OTHER PROGRAMMES	28,671	8,283	20,388	

FMIS/HQ

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/95
In United States Dollars

Schedule 6

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Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
PAKISTAN	17,371	10,273	7,098	
PAPUA NEW GUINEA	2,639	2,639		
SENEGAL	71,642	71,642		
SIERRA LEONE	14,214	14,214		
SUDAN	24,573	21,254	3,319	
SWAZILAND	30,327	22,908	7,419	
SYRIAN ARAB REPUBLIC	3,000	3,000		
TOGO	4,083	4,083		
TUNISIA	10,300	10,204	96	
UGANDA	8,097	8,097		
UNITED REP. OF TANZANIA	27,817	26,196	1,621	
ZAIRE	178,792	124,038	54,754	
ZAMBIA	39,412	26,917	6,700	5,795
TOTAL Education Account	1,224,039	904,407	311,182	8,450
Staff Housing Revolving Fund				
OTHER PROGRAMMES	238,297	206,104	32,193	
TOTAL Staff Housing	238,297	206,104	32,193	
Income Generating Activities				
OTHER PROGRAMMES	211,793	148,671	63,122	
TOTAL Income Generating	211,793	148,671	63,122	

SPECIAL PROGRAMMES (including TRUST FUNDS)

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
for the period ending 31/12/95
(in US Dollars)

Schedule 6

Page 48

Description of appropriation section or programme	Unliquidated Obligations 1st January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
AFRICA				
East Africa & the Horn				
Emergency Op. in the Horn of Africa	9,961,241	5,424,363	4,265,640	271,238
Refugees in Ethiopia	163,114	61,600	101,514	
Refugees in Kenya	4,886,335	3,711,721	1,174,614	
Reafforestation in The Sudan	200,891	129,297	71,594	
Refugees in Somalia	9,203,921		9,203,921	
Refugees in the Sudan	593,090	553,795	196	39,099
Refugees in United Rep Tanzania	1,397,559	1,396,215	1,344	
Refugees in Uganda	1,217,169	1,135,028	82,141	
Southern Africa				
Mozambican Repatr. Operation	9,563,267	5,929,903	3,419,376	213,988
Mozambicans in Malawi	550,731	316,031	164,117	70,583
Mozambican Returnees	543,052	543,052		
Refugees in Namibia	20,000	11,555	8,445	
Refugees in South Africa	165,195	165,195		
Refugees in Zambia	275,862	275,862		
Refugees in Zimbabwe	73,058	5,009	68,049	
West & Central Africa				
Burundi & Rwanda Emergency Oper.	58,132,442	42,821,704	12,916,532	2,394,206
Angolan Repatriation Operation	240,530	86,260	154,270	
Repatriation to Liberia	536,552	169,334	367,218	
Refugees in Burundi	274,687		76,687	198,000
Refugees in Central African Rep.	110,648	82,500	28,148	
Angolan Ref. in Congo	171,126	171,126		
Togolese Refugees in Ghana	89,133	89,133		
Refugees in Mali	21,153	21,153		
Refugees in Zaire	3,646,803	3,072,603		574,200
ASIA & OCEANIA				
Kampuchean Returnees	228,814	54,382	174,432	
C.P.A. for Indo-Chinese Refugees	8,444,320	5,531,104	2,913,216	
Myanmar Repat. from Bangladesh	1,668,894	882,636	487,350	298,908
Refugees in Bangladesh	386,404	386,404		
Sri Lankan Returnees	1,180,997	794,358	386,639	
Refugees in Nepal	86,851	86,851		
Refugees in Thailand	1,734,200	1,520,981	130,019	83,200
EUROPE				
Humanitarian Asst. to ex-Yugoslavia	82,318,206	54,806,118	26,897,663	614,425
Displaced Persons in Armenia	1,021,715	313,499	708,216	
Displaced Persons in Azerbaijan	2,522,353	2,455,218	67,135	
Refugees in Belgium	12,869		12,869	
Admin.Support in France	4,800	2,406	2,394	

SPECIAL PROGRAMMES (including TRUST FUNDS)

Status of Prior Years' Projects — Schedule 6
Obligations Liquidated/Outstanding — Page 49
for the period ending 31/12/95
(in US Dollars)

Description of appropriation section or programme	Unliquidated Obligations 1st January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
EUROPE				
Displaced Persons in Georgia	2,854,808	1,389,555	744,453	
Displaced Persons in Russian Fed	280,817	184,758	96,059	
Refugee Magazine in Spain	54,363	16,927	37,436	
Refugees in Turkey	157,865	117,081	40,784	
THE AMERICAS & CARIBBEAN				
Refugees in Belize	80,096	46,423	33,673	
Nicaraguan Refugees in Costa Rica	39,873	15,427	24,446	
Guatemalan Refugees	611,548	145,973	465,575	
Haitian Asylum-Seekers	169,802	53,248	116,554	
Refugee Education in Latin America	87,608		87,608	
Guatemalan Returnees from Mexico	899,961	380,341	519,620	
Haitian Refugees in MLA	186,378	186,378		
Refugees in El Salvador	136,696	130,996	5,700	
S.W. ASIA, N. AFRICA & MIDDLE EAST				
Afghan Repatriation Programme	1,569,478	953,230	616,248	
Cyprus Operation	7,133,773	4,831,861	2,197,912	104,000
Sahraoui Refugees in Algeria	2,487,082	2,445,776	41,306	
Displaced Persons in C.R.A.	1,476,236	1,140,499	337,737	
Iraqi Refugees in Islamic Rep Iran	593,747	444,555	149,192	
Refugees in Iraq	379,410	158,263	221,147	
Refugees in Mauritania	1,916,381	914,361	5,146	996,874
Refugees in the Middle East	189,789	62,806	46,983	
Plan of Action for the Middle East	5,121,951	2,647,733	2,474,218	
Afghan Refugees in Pakistan	8,011	628	7,383	
West Sahara Repatriation Programme	32,146	30,547	1,599	
OVERALL				
Fund Raising Activities	32,463	28,833	3,630	
Junior Professional Officers	482,232	127,675	354,557	
Recruitment of Staff	33,721	7,934	25,787	
International Conferences	35,537	556	34,981	
Administrative Overheads	582,996	294,340	288,656	
Refugee Education Projects	289,677	150,055	139,622	
Inter-Governmental Consultations	2,405	1,166	1,239	
Refugee Documentation Network	10,000		10,000	
Workshops/Training/Seminars	25,710	25,000	710	
CIREFCA Support Unit	2,772	2,772		
Procurement of Furniture	4,236		4,236	
	228,737,150	149,861,293	73,017,136	5,858,721

LOANS MADE TO OR ON BEHALF OF REFUGEES

(In United States Dollars)

Schedule 7

Page 50

	For the Year 1995	Cumulative to 31 December 1995	
Total loans made	--	16,362,777	
Adjustments			
Unused funds refunded by Implementing Agencies	--	(817,068)	
Transferred to the Refugee Committee established with Austrian Ministry of Interior	--	(4,105,721)	
Exchange differences	231,108	6,274,894	
			17,714,882
Liquidations			
Repayments	(184,183)	(13,649,450)	
Write offs/conversion into grants	--	(803,765)	
Agencies collection fees and charges	(21,204)	(549,959)	
			(15,003,174)
Total loans outstanding at 31.12.95			2,711,708
Of which refundable upon receipt to: - Implementing Agencies for collection fees			(397,929)
Total loans refundable to UNHCR at 31.12.95			2,313,779

a/ Breakdown by source of funds:

- Major aid programmes	2,313,230
- Trust funds	549
	2,313,779

Cash and Term Deposits for the period ending 31 December 1995 — Schedule 8

(In United States Dollars) — Page 51

Banks	Period	Rate % p.a.	Maturity	Amount	Accrued Interest
NOTICE DEPOSIT ACCOUNTS					
The Chase Manhattan Bank, New York Debt-for-Development Coalition		5.44000		727,245	
ABN AMRO Bank, The Hague NLG 1,700,000	2 days	3.30000		1,055,900	
Lloyds Bank, London GBP 1,300,000	2 days	6.25000		2,000,000	
Generale de Banque, Brussels XEU 4,800,000	2 days	5.25000		6,290,957	
				10,074,102	
DEPOSIT ACCOUNTS					
Citibank Fiduciary Deposit	4 days	5.25000	02.01.96	3,000,000	875
Citibank Fiduciary Deposit	5 days	5.25000	03.01.96	3,500,000	1,021
The Tokai Bank, London	37 days	6.06250	03.01.96	8,000,000	45,806
Svenska Handelsbanken, Stockholm	35 days	5.84375	04.01.96	10,000,000	50,321
Deutsche Girozentrale, Luxembourg	7 days	6.00000	05.01.96	10,000,000	3,333
Banque Scandinave en Suisse, Geneva NOK 17,000,000	15 days	7.50000	05.01.96	2,689,873	5,604
Christiania Bank, Oslo NOK 7,300,000	8 days	7.50000	05.01.96	1,155,063	712
Banca di Roma, Rome ITL 2,400,000,000	7 days	10.37500	05.01.96	1,509,434	870
The Mitsubishi Bank, London	33 days	6.12500	08.01.96	9,000,000	38,281
Generale de Banque, Brussels XEU 52,800,000	12 days	5.37000	10.01.96	69,200,524	20,645
The Tokai Bank, London	46 days	6.06250	12.01.96	10,000,000	57,257
The Sakura Bank, London	21 days	5.93750	12.01.96	10,000,000	14,844
Svenska Handelsbanken, Stockholm SEK 55,000,000	28 days	8.70000	12.01.96	8,461,539	32,718
Svenska Handelsbanken, Stockholm SEK 9,000,000	21 days	8.65000	12.01.96	1,384,615	2,994
The Fuji Bank, London	39 days	5.96875	16.01.96	10,000,000	38,134
Bank of Montreal, London CAD 5,000,000	29 days	5.87500	16.01.96	3,676,471	7,800
The Mitsubishi Bank, London	35 days	6.06250	18.01.96	6,000,000	17,177
Lloyds Bank, London GBP 2,000,000	31 days	6.37500	19.01.96	3,076,923	6,449
The Bank of Tokyo, London	31 days	5.84375	22.01.96	20,000,000	29,219
Istituto Bancario San Paolo di Torino, Turin ITL 12,000,000,000	32 days	10.53000	22.01.96	7,547,170	22,075
Den Norske Bank, Luxembourg	31 days	5.62500	29.01.96	10,000,000	3,125
Banque Worms, Paris XEU 40,000,000	31 days	5.18750	29.01.96	52,424,640	15,108
Commonwealth Bank of Autralia, London AUD 2,500,000	33 days	6.87500	31.01.96	1,879,699	718
				262,505,951	415,086

Cash and Term Deposits 1991-1995 — Schedule 9

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(In thousands of United States Dollars)

Cash Deposit on 31 December	1991	1992	1993	1994	1995
Current Accounts	15,048	18,630	25,484	20,239	28,244
48 Hours Accounts	37,977	50,827	83,512	35,437	10,074
Deposit Accounts	229,603	293,023	256,903	227,909	262,506
	282,628	362,480	365,899	283,585	300,824
Average in hand during year					
In Current Accounts	14,922	31,829	47,937	33,593	30,565
Invested (Call & Time Deposit, Securities)	189,657	264,112	279,160	266,957	244,315
	204,579	295,941	327,097	300,550	274,880
Interest earned					
On Current Accounts	551	1,554	1,228	846	1,064
On Invested Funds	11,764	11,351	11,354	13,648	14,251
	12,315	12,905	12,582	14,494	15,315
Average rate of interest earned					
On Funds in Hand and Bank	6,02%	4,36%	3,85%	4,82%	5.57%
On Invested Funds	6,20%	4,30%	4,07%	5,11%	5.83%

Non-convertible Currency Holdings
as at 31/12/95

Schedule 10

Page 53

Country	Currency	US$ Equivalent
Afghanistan	Afghanis	33,838.57
	Pakistani Rupees	5,380.47
Albania	Leks	.01
Algeria	Dinars	2.04
Armenia	Dram	465.00
Burundi	Francs	25,407.20
Bosnia	Dinar	1.07
Chile	Pesos	7,161.42
Czech Republic	Korunas	3,440.61
Egypt	Pounds	19,757.19
Ethiopia	Birr	57,108.62
Georgia	Roubles	1,161.64
	Kupons	670,181.63
Hungary	Forints	471.39
Iran, Islamic Republic of	Rials	395,837.96
Iraq	Dinars	1,284,883.29
Jordan	Dinars	5,593.76
Kazak stan	Tenge	115.37
Kenya	Shillings	61,573.88
Former Yugoslav Rep of Macedonia	Denar	1,527.64
Malawi	Kwachas	165,321.18
Mauritania	Ouguiya	38,631.11
Mozambique	Meticais	20,864.01
Nepal	Rupees	15,491.69
Pakistan	Rupees	120,861.91
Philippines	Pesos	3,232.99
Romania	Lei	350.62
Russian Federation	Roubles	23,791.63
Rwanda	Francs	31,691.97
Sudan	Pounds	12,721.11
Tajikistan	Tajik Rouble	428.14
Turkmenistan	Manat	35.78
United Republic of Tanzania	Shillings	113,584.97
Uzbekistan	Som	403.96
Viet Nam	Dongs	1,910.53
Yugoslavia, Federal Republic of	New Dinars	2,916.29
Zaire	New Zaire	12,712.78
	Burundi Francs	5,935.59
Zambia	Kwachas	507.33
	Total	3,163,295.99

1995 Extra-Budgetary In Kind Donations to UNHCR

Appendix 1
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DONOR	USD
Australia	291,915
Finland	702,576
France	204,153
Germany	3,716,095
Greece	3,259,323
Italy	183,384
Norway	56,472
Russian Federation	1,404,320
United States of America	28,180,816
International Islamic Relief Organisation (SAU)	24,750
TOTAL	38,023,804

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EXECUTIVE COMMITTEE OF THE
HIGH COMMISSIONER'S PROGRAMME

Forty-seventh session

REPORT ON THE OUTCOME OF AND FOLLOW-UP TO THE CIS CONFERENCE

1. In line with General Assembly resolution 50/151 of 21 December 1995, the United Nations High Commissioner for Refugees convened on 30 and 31 May 1996 in Geneva a Regional Conference to address the problems of refugees, displaced persons, other forms of involuntary displacement and returnees in the countries of the Commonwealth of Independent States and relevant neighbouring States (hereafter referred to as the CIS Conference). The Conference was the culmination of an ongoing process that had begun in 1994. It was held under the joint auspices of UNHCR, the International Organization for Migration (IOM) and the Organization for Security and Cooperation in Europe (OSCE)(through its Office for Democratic Institutions and Human Rights (ODIHR)). The Conference was attended by delegates from 87 States (including all 12 CIS countries), 27 international organizations (in addition to UNHCR, IOM and OSCE), 2 other governmental organizations and 77 non-governmental organizations. The Conference adopted a Programme of Action, which had been endorsed by a Preparatory Conference held in Minsk (Belarus) on 8 May 1996.

2. The three main objectives of the Conference, cited below, are considered to have been met.

(i) Providing a reliable forum for the countries of the region to discuss problems of population displacement in a humanitarian and non-political manner: This was achieved through a series of sub-regional meetings and expert meetings to discuss such problems and identify solutions, and the establishment of a Drafting Committee tasked with the formulation of a wide plan for action to address those problems, based on a declaration of principles.

(ii) Reviewing population movements in the region, and clarifying categories of concern: The discussions held among CIS countries and between them and other countries, as well as with international and non-governmental organizations, were based on an analysis of the different movements of population, and led eventually to the identification of the various categories of populations displaced in the CIS countries. Definitions were developed, and were included in the Programme of Action adopted by the Conference.

(iii) Devising an integrated strategy which would enable the CIS countries to cope better with and prevent population displacement, as well as manage and regulate other types of migratory movements in the region: The Programme of Action, which was adopted by consensus by the Conference, is a framework for action by the CIS countries, in addressing displacement problems, on the basis of internationally recognized principles, in a spirit of international cooperation, solidarity and burden-sharing.

The Programme of Action consists essentially of two parts: a chapter on principles and a sequence of chapters on action (institutional framework, operational framework, prevention, cooperation and implementation/follow-up). It will provide guidance for the CIS countries in their handling of the complex migratory movements in the region. The Programme of Action also provides a basis for UNHCR's work in the CIS countries for the next few years. During the preparatory process, UNHCR and IOM developed a joint operational strategy that envisages both organizations collaborating closely in all their activities in the region, either by working together, or through sharing information and complementing each other. The joint approach should allow for a more effective distribution of tasks in the countries of the region and a more efficient use of limited resources.

3. Shortly after the Conference, UNHCR and IOM submitted to the international community, for financial support, a package of projects in three of the CIS countries, where some programming activity had taken place just before the Conference was held. This was a first, limited step in the implementation of the Programme of Action. A wider review of priorities in all twelve CIS countries is to take place from July to September, which will be the basis for the formulation of UNHCR and IOM's programmes for 1997-98. To that effect, consultations are planned with relevant departments of the CIS countries' Governments, and with other international and non-governmental organizations. A broad presentation of all UNHCR's activities in the CIS countries in 1997-98 will be made in October 1996, jointly with IOM. This will include activities foreseen, and already approved, in the 1997 General Programmes and Special Programmes, as well as new activities designed through the CIS Conference follow-up consultative process. In this manner, UNHCR and IOM will present to the international community a coherent overview of their plans for 1997 and 1998. Efforts will be made to associate as many relevant partners as possible in presenting this broad picture of priorities in addressing displacement in the region.

4. The Programme of Action foresees the establishment of a Steering Group, composed of representatives of participating States, to monitor the follow-up process. This Group should be convened at least once a year for the next four years, and will include NGO representatives. As part of the follow-up mechanism being set up by UNHCR, IOM and OSCE, UNHCR has created a small unit

at Headquarters, whose main task is to ensure that the Programme of Action is being implemented. The unit will also provide support and guidance to Field Offices and relevant Headquarters units and will collate information on progress in implementation, to submit to the Steering Group. Two professionals, including one officer specifically dedicated to follow-up with NGOs, and one general service staff member comprise the unit. A first meeting of the Steering Group will take place in the last part of 1996. UNHCR is cooperating with IOM and OSCE in the setting-up of their own follow-up arrangements, which will form part of one mechanism.

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EXECUTIVE COMMITTEE OF THE
HIGH COMMISSIONER'S PROGRAMME

Forty-seventh session

REVIEW OF EXECUTIVE COMMITTEE WORKING METHODS

1. At its forty-sixth session in October 1995, the Executive Committee adopted a *Decision on Executive Committee Working Methods* (A/AC.96/860, para 32) which introduced a number of changes in the configuration and mandate of the Executive Committee's subsidiary bodies, as well as in its cycle of meetings, agenda, procedures for the adoption of decisions and conclusions, and documentation.

A. Work of the Standing Committee

2. Under the terms of that decision, a Standing Committee, empowered to adopt decisions and conclusions on matters included in its programme of work, was established to replace the Sub-Committee of the Whole on International Protection, the Sub-Committee on Administrative and Financial Matters, and the informal meetings of the Executive Committee.

3. As foreseen by the above-mentioned decision, the Standing Committee held four inter-sessional meetings in the course of 1996 -- in January, April, June and September/October -- to undertake the programme of work established by the Executive Committee in its *Decision on the Programme of Work of the Standing Committee in 1996* (A/AC.96/860, para. 34).

4. On the basis of the authority delegated to it by the plenary, the Standing Committee adopted conclusions and decisions on a number of issues included in its work programme, thus spreading the Executive Committee decision-making process more rationally throughout the year. The decisions adopted are contained in the reports on the work of the Standing Committee (A/AC.96/861, A/AC.96/862, A/AC.96/873, A/AC.96/874 and A/AC.96/875).

5. In addition, the Standing Committee has played its designated role in preparing the work of the forty-seventh session of the Executive Committee.

In June 1996, it selected the annual theme for discussion at the plenary in place of the traditional General Debate (see A/AC.96/872: *Annual theme: the pursuit and implementation of durable solutions*). In September, it began preparation of draft decisions and conclusions for adoption by the forty-seventh session, thereby increasing the transparency and efficiency of the drafting process.

6. Experience of the new Standing Committee process has been positive. It has allowed for rationalizaton of debates, for more timely adoption of decisions and conclusions and for better linkage with the work of the plenary. As a result, the Executive Committee's annual cycle of meetings has gained greater coherence.

B. Documentation

7. The Decision on Executive Committee Working Methods also included a number of provisions in respect of the length and timing of documentation. While the six-page limit introduced for Standing Committee documents has not been feasible in all cases, it has served as a useful rule of thumb and has led to a considerable reduction in the average length of documents. The requirement that Standing Committee documents be issued at least three weeks prior to a meeting has been respected, thus facilitating the work of delegations. In cases where Standing Committee decisions or conclusions have been sought, draft texts have been annexed to the documents concerned.

8. Decisions on documentation stemming from the review of Executive Committee working methods were complemented by recommendations from the Informal Consultations on Budgetary Questions (A/AC.96/860, para. 22). As a result of the latter, regional reviews were introduced at each of the Standing Committee meetings to ensure better governance of regional and country programmes. In order to rationalize documentation prepared for these reviews, to avoid duplication with documentation presented to the plenary, as well as to ensure overall efficiency, the Standing Committee introduced a number of modifications to Executive Committee documentation. Notably, it decided that "country chapters" prepared for each regional review by the Standing Committee should replace those traditionally prepared for the annual session of the Executive Committee (A/AC.96/862, Annex, decision IV). This has resulted in a more rational distribution of documentation throughout the year and streamlining of plenary submissions.

C. Institutionalization of new working methods

9. At its forty-sixth session, the Executive Committee decided that the new working methods would be implemented on an experimental basis for one annual cycle of meetings and their application would be reviewed at the end of the forty-seventh plenary in October 1996 (A/AC.96/860, para. 32 (ll)). The forty-seventh plenary thus needs to decide whether the new arrangements should be definitively adopted.

10. Should the Executive Committee decide to institutionalize the new working methods, minor adjustments will need to be made to its *Rules of Procedure* (A/AC.96/187/Rev.4). Suggested amendments are annexed hereto.

D. Observer participation

11. The issue of participation by observers in the work of the plenary or Standing Committee was left pending in the *Decision on Executive Committee Working Methods*. In this regard, the Executive Committee decided that:

> *The above decisions for the reform of the Executive Committee's working methods will be implemented and their full implications thoroughly drawn before consideration is given to increased participation by observers in the work of the plenary or Standing Committee.*
> (A/AC.96/860, para 32 (kk))

12. The issue of enhanced NGO consultation with United Nations fora has recently been discussed in ECOSOC where developments may be of relevance to the Executive Committee. At the end of a three year review process, ECOSOC adopted on 25 July 1996 a resolution on the *Consultative relationship between the United Nations and non-governmental organizations* (E/1996/L.25) updating arrangements that had been in place since 1968. This resolution, *inter alia*, calls upon

> *the governing bodies of the relevant organizations, bodies and specialized agencies of the United Nations system to examine the principles and practices relating to their consultations with non-governmental organizations and to take action, as appropriate, to promote coherence in the light of the provisions of the present resolution.* (E/1996/L.25, preambular para 7).

13. In a related action, ECOSOC simultaneously

> *Decide[d] to recommend that the General Assembly examine, at its fifty-first session, the question of the participation of non-governmental organizations in all areas of the work of the United Nations, in the light of the experience gained through the arrangements for consultation between non-governmental organizations and the Economic and Social Council.* (E/1996/L.24)

14. In the light of the above developments and of the interest expressed by a number of NGOs in enhancing their participation as observers in the Executive Committee and Standing Committee, the forty-seventh session of the Executive Committee may wish to establish a process of consultation on this issue and to ask the Standing Committee to take appropriate action as part of its inter-sessional programme of work in 1997.

Draft Decision

The Executive Committee,

Recalling the decision of its forty-sixth session that new Executive Committee working methods would be introduced on an experimental basis for one annual cycle of meetings and that their application would be reviewed at the end of the forty-seventh plenary session in October 1996 (A/AC.96/860, para 32),

OP1. Decides, on the basis of experience gained since the forty-sixth session, that the revised working methods provide a sound basis for the organization of the annual cycle of Executive Committee and Standing Committee meetings and that these methods should be definitively adopted;

OP2. Also decides that the Rules of Procedure of the Executive Committee should be revised to reflect these changes in accordance with the proposals put forward in document A/AC.96/868, annex II;

OP3. Further decides to initiate consultations on the participation of NGO observers in the work of the plenary and Standing Committee, bearing in mind revised arrangements for NGO consultation with ECOSOC and further discussions to take place at the fifty-first session of the General Assembly;

OP4. Authorizes the Standing Committee to review the results of these consultations at an inter-sessional meeting early in 1997.

Revisions to the Executive Committee's Rules of Procedure

The following revisions are proposed to the Rules of Procedure of the Executive Committee (A/AC.96/187/Rev.4 in order to reflect (i) the change introduced in the Executive Committee's subsidiary bodies by the discontinuation of the Sub-Committee and the creation of a Standing Committee; (ii) the introduction of Russian as an official language of the Executive Committee; and (iii) procedures adopted by the Executive Committee at its thirty-ninth session in 1988 concerning the participation of observers in subsidiary bodies.

II. AGENDA

Rule 5

The provisional agenda shall include:

(a) all items proposed by the Committee at a previous session;
(b) all items proposed by any member of the Committee provided that such items are proposed within eight days after receipt of the provisional agenda;
(c) all items proposed by any **subsidiary body** which may have been appointed by the Committee to serve in between its sessions;
(d) all items proposed by the High Commissioner;

VIII. DOCUMENTATION AND LANGUAGES

Rule 28

English and French shall be the official and working languages of the Committee, while Arabic, Chinese, **Russian** and Spanish shall be official languages.

XIII. **SUBSIDIARY BODIES**

Rule 42

The Committee may establish such **subsidiary** bodies as may be required for execution of its functions.

Rule 43

The provisions of these rules, to the extent applicable, shall be applied to the proceeding of any **subsidiary** bodies established by the Committee.

Rule 43 bis

Meetings of subsidiary bodies established by the Committee shall be open to participation as Observers by States members of the United Nations and its specialized agencies which have a demonstrated interest in refugee matters and whose applications are approved by the Committee.

Rule 43 ter

The Committee shall draw up a list of intergovernmental organizations to be invited by the High Commissioner to send an observer to meetings of subsidiary bodies.